

Revised by Joanne Ballard 21-Jun-90  
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# SFA5X

**Exempt Institutions**  
**(100% of the institution qualifies as a TABOR designated enterprise.)**

## COFRS ACCOUNTING MODEL

### NURSES TRAINING GRANT (NTG)

Used to record expenses of the state-supported Student Financial Aid Program for Nurses Training 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)

COFRS JOURNAL ENTRY CODING								
		Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
EXPENSE ENTRY = Record Distribution of Financial Aid to Student								
1	Higher Ed TABOR Enterprise Non-Appropriated Higher Education Activity Non Education and General Expense Student Financial Aid	320/GXX	NAP NAP	1900	22	5892	\$500	
2	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX	XXX	XXX	01	1100		\$500
REVENUE ENTRY = Record Receipt of Reimbursement Funds from DHE								
3	Higher Ed TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX	XXX	XXX	01	1100	\$500	
4	Higher Ed TABOR Enterprise Non-Appropriated Higher Education Activity Non Education and General Revenue OT RE DOHE Student Financial Aid	320/GXX	NAP NAP	1900	31	ELGB		\$500