

Revised by Joanne Ballard 21-Jun-90
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SFA6

NonExempt Institutions

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

COFRS ACCOUNTING MODEL

TUITION ASSISTANCE FUNDS

(Includes Veterans', Law Enforcement, and POW Tuition Assistance Programs)

Used to record expenses of the state-supported Student Financial Aid Program for Veterans', Law Enforcement, & POW Tuition Assistance and to record revenue received from the Department of Higher Education for these expenses.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)
 The Higher Education Policy Setting Group (HEP)
 The Blue Book, US Department of Education
 GCHE Student Financial Aid Handbook

Funds received from DHE are a third party payment and should not be recorded as a transfer but rather as payment of a student account.

COFRS JOURNAL ENTRY CODING								
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR		
REVENUE ENTRY = Record tuition revenue when the student registers								
1	Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Student Accounts Receivable	305/GXX	XXX	XXX	01	1332	\$500	
2	Higher Ed NonTABOR Enterprise Higher Education Activity Education and General Revenue Resident Tuition Undergrad OR NonResident Tuition Undergrad	305/GXX	NAP	1100	31	4802 4902		\$500
Record 3rd Party Payment from DHE when funds are received								
3	Current Unrestricted Nonexempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	310/GXX 305/GXX	XXX	XXX	01	1100	\$500	
4	Current Unrestricted Nonexempt Fund Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Student Accounts Receivable	310/GXX 305/GXX	XXX	XXX	01	1332		\$500