

Revised by Joanne Ballard 21-Jun-90
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SFA6X

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

COFRS ACCOUNTING MODEL

TUITION ASSISTANCE FUNDS

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

Used to record expenses of the state-supported Student Financial Aid Program for Veterans', Law Enforcement, POW Tuition Assistance and Gear Up Grants, 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)*

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	HE TABOR Enterprise Not used with Balance Sheet Accounts Asset Student Accounts Receivable	320/GXX	XXX	XXX	01	1332	\$500
2	Higher Ed TABOR Enterprise Non-Appropriated Higher Education Activity Education and General Revenue Resident Tuition Undergrad OR NonResident Tuition Undergrad	320/GXX	NAP NAP	1100	31	4802 4902	\$500
Record 3rd Party Payment from DHE when funds are received							
3	HE TABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	320/GXX	XXX	XXX	01	1100	\$500
4	HE TABOR Enterprise Not used with Balance Sheet Accounts Asset Student Accounts Receivable	320/GXX	XXX	XXX	01	1332	\$500