

Revised by Joanne Ballard 21-Jun-90  
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# SFA1

## NonExempt Institutions

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

## COFRS ACCOUNTING MODEL

### STATE COLLEGE WORKSTUDY (CWS)

#### State Portion of Expense only

Used to record expenses of the state-supported Student Financial Aid Program for College Workstudy 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

COFRS JOURNAL ENTRY CODING							
	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR
EXPENSE ENTRY = Record CWS Payroll Expense							
1	Current Restricted Exempt Higher Ed NonTABOR Enterprise Colorado WorkStudy Higher Education Activity Program where expense occurs Non Education and General Expense Student Hourly Wages	330/GXX 305/GXX	CWS NAP	4XXX 1900	22	1260	\$500
2	Current Restricted Exempt 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 WorkStudy Higher Education Activity Operating Transfers from the State Non Education and General Revenue OT RE DOHE Student Financial Aid	330/GXX 305/GXX	CWS NAP	9200 1900	31	ELGB	\$500