

Revised by Joanne Ballard 21-Jun-90
 Revised by Joanne Ballard 07-Dec-95
 Revised by FAC 09-May-96
 Revised by FAC 01-Jun-01
 Revised by FAC 11-Oct-01
 Revised by FAC 09-Feb-06
 Revised by HEP 11-Oct-07
 Revised by HEP 12-Jun-08

SFA4X

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

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 for the Colorado and Special Leveraging Education Assistance Partnership Programs and to record revenue received from the Department of Higher Education and the Federal Government 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)*

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	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 Federal Grant/Contr-Subrecipient-Other OT RE DOHE Student Financial Aid	320/GXX	NAP NAP	1900	31	7500 ELGB	\$250 \$250