

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 HEP 12-Jun-08

SFA5

NonExempt Institutions

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

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)
 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 Distribution of Financial Aid to Student							
1	Current Restricted Exempt Fund Higher Ed NonTABOR Enterprise Nurses Training Grant Higher Education Activity Scholarships & Fellowships Expenditures Non Education and General Expense Student Financial Aid	330/GXX 305/GXX	NTG NAP	1900 1900	22	5892	\$500
2	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
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 Nurses Training Grant Higher Education Activity Operating Transfers from the State Non Education and General Revenue OT RE DOHE Student Financial Aid	330/GXX 305/GXX	NTG NAP	9200 1900	31	ELGB	\$500