

Revised by Joanne Ballard 21-Jun-90  
 Revised by Joanne Ballard 07-Dec-95  
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# SFA6

## NonExempt Institutions

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

## COFRS ACCOUNTING MODEL

## TUITION ASSISTANCE FUNDS

(Includes Veterans', Law Enforcement, POW Tuition Assistance Programs, Gear Up Grants, and College Access Challenge Grant Program)

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	Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Operating Cash	305/GXX	XXX	XXX	01	1100	\$500
4	Higher Ed NonTABOR Enterprise Not used with Balance Sheet Accounts Asset Student Accounts Receivable	305/GXX	XXX	XXX	01	1332	\$500

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