

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, 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 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 <del>Non Appropriated</del> 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

