

# FFS

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

## COFRS ACCOUNTING MODEL

### Fee for Service

### (Does not include Economic Development Revenue)

Used to record the fee for service revenue and accounts receivable.

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

Example: Institution records fee for service revenue - receives Cash							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
1	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Not used with Balance Sheet Accounts Asset Cash with State Treasury	310/GXX 305/GXX	XXX XXX	01	1100	\$500,000	
2	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Appropriated Revenues (non-enterprise) Higher Education Activity N/A (non-enterprises) can use 0210 State Local Grants and Contracts Education and General Revenues Svc Charges from DOHE Exempt	310/GXX 305/GXX	LBA NAP XXX 1100	31	4407		\$500,000

Example: Institution records fee for service revenue - records Accounts Receivable (if needed)							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
3	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Not used with Balance Sheet Accounts Asset Interfund Receivables - Other State Agency	310/GXX 305/GXX	XXX XXX	01	1370	\$500,000	
4	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Appropriated Revenues (non-enterprise) Higher Education Activity N/A (non-enterprises) can use 0210 State Local Grants and Contracts Education and General Revenues Svc Charges from DOHE Exempt	310/GXX 305/GXX	LBA NAP XXX 1100	31	4407		\$500,000

Example: Institution defers fee for service revenue received in advance (recognize as earned)							
COFRS JOURNAL ENTRY CODING							
Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	DR	CR	
5	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Appropriated Revenues (non-enterprise) Higher Education Activity N/A (non-enterprises) can use 0210 State Local Grants and Contracts Education and General Revenues Svc Charges from DOHE Exempt	310/GXX 305/GXX	LBA NAP XXX 1100	31	4407	\$250,000	
6	Current Unrestricted - Non-Exempt (non-enterprise) Higher Ed Non TABOR Enterprise Not used with Balance Sheet Accounts Liability Deferred Revenue - Other Advances	310/GXX 305/GXX	XXX XXX	02	2501		\$250,000