

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

FUND CODES

HIGHER EDUCATION FUNDS	
GENERAL UNRESTRICTED FUND (CCCS ONLY)	100
HIGHER ED NONTABOR ENTERPRISE	305
HIGHER ED TABOR ENTERPRISE	320
FITZSIMMONS TRUST FUND (UCDHSC ONLY)	333
WILDFIRE EMERGENCY FUND (CSU-FC ONLY)	334
WILDFIRE PREPAREDNESS FUND (CSU-FC ONLY)	335
FINANCIAL PRESENTATION - EXEMPT	399
HE LEASE PURCHASE CASH - DOHE (COP CAP CONST)	361
REGULAR CAPITAL CONSTRUCTION	461

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

AGENCY CODES			Group	Category	Class Code
UNIVERSITY OF COLORADO			G	GF	
CU - REGENTS SYSTEM OFFICES	CU - SYS		G	GF	GFA
CU - BOULDER	UCB		G	GF	GFB
CU - COLORADO SPRINGS	UCCS		G	GF	GFC
CU - DENVER	UCD		C	GF	GFD
CU HEALTH SCIENCE CENTER	UCHSC		G	GF	GFE
*CU - DENVER	UCD		G	GF	GFE
*CU - UCD BLENDED ENTITIES	BLD		G	GF	GFF
COLORADO STATE UNIVERSITY SYSTEM			G	GG	
COLO STATE UNIVERSITY SYSTEM	CSU-SYS		G	GG	GGA
COLORADO STATE UNIVERSITY	CSU-FC		G	GG	GGB
CSU - GLOBAL CAMPUS	CSU-G		G	GG	GGE
CO STATE UNIVERSITY-PUEBLO	CSU-P		G	GG	GGJ
COLO COMM COLL & OCC ED SYS			G	GJ	
COLO COMM COLL & OCC ED SYS	CCC		G	GJ	GJA
ARAPAHOE COMMUNITY COLLEGE	ACC		G	GJ	GJB
COMMUNITY COLLEGE OF AURORA	CCA		G	GJ	GJC
COMMUNITY COLLEGE OF DENVER	CCD		G	GJ	GJD
FRONT RANGE COMMUNITY COLLEGE	FRCC		G	GJ	GJE
LAMAR COMMUNITY COLLEGE	LCC		G	GJ	GJF
MORGAN COMMUNITY COLLEGE	MCC		G	GJ	GJG
OTERO JUNIOR COLLEGE	OJC		G	GJ	GJH
PIKES PEAK COMMUNITY COLLEGE	PPCC		G	GJ	GJJ
PUEBLO COMMUNITY COLLEGE	PCC		G	GJ	GJK
RED ROCKS COMMUNITY COLLEGE	RRCC		G	GJ	GJL
TRINIDAD STATE JUNIOR COLLEGE	TSJC		G	GJ	GJM
NORTHEASTERN JUNIOR COLLEGE	NJC		G	GJ	GJR
NORTHWESTERN COMMUNITY COLLEGE	CNCC		G	GJ	GJT
UNIVERSITY OF NORTHERN COLO			G	GK	
UNIVERSITY OF NORTHERN COLO	UNC		G	GK	GKA
COLORADO SCHOOL OF MINES			G	GL	
COLORADO SCHOOL OF MINES	CSM		G	GL	GLA
AURARIA HIGHER EDUCATION CTR			G	GM	
AURARIA HIGHER EDUCATION CTR	AHEC		G	GM	GMA
FORT LEWIS COLLEGE			G	GS	
FORT LEWIS COLLEGE	FLC		G	GS	GSA
METROPOLITAN STATE COLLEGE OF DENVER			G	GT	
METROPOLITAN STATE COLLEGE	MSCD		G	GT	GTA
**ADAMS STATE COLLEGE					
ADAMS STATE COLLEGE	ASC		G	GY	GYA
**MESA STATE COLLEGE					
MESA STATE COLLEGE	MSC		G	GZ	GZA
**WESTERN STATE COLLEGE					
WESTERN STATE COLLEGE	WSC		G	GW	GWA
* EFFECTIVE JULY 1, 2006					
** EFFECTIVE JULY 1, 2003					

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

BALANCE SHEET CODES

Group Category Class Code

CASH ON HAND	10	10		
CASH ON HAND	10	10	100	
CASH ON HAND	10	10	100	1010
CHANGE FUNDS	10	10	110	
CHANGE FUNDS	10	10	110	1011
PETTY CASH FUNDS	10	10	120	
PETTY CASH FUNDS	10	10	120	1012
CASH IN TRANSIT TO TREASURY	10	10	130	
CASH IN TRANSIT TO TREASURY	10	10	130	1013
CASH IN BANK	10	11		
IMPREST CHECKING	10	11	140	
IMPREST CHECKING -OPERATIONS	10	11	140	1030
IMPREST CHECKING -PAYROLL	10	11	140	1031
IMPREST CHECKING -OTHER	10	11	140	1032
RESTRICTED CHECKING	10	11	150	
RESTRICTED CASH PER GASB 34	10	11	150	1034
RESTR CHECKING -W/TRUSTEE	10	11	150	1040
RESTR CHECKING -POOLED EQUITY	10	11	150	1041
RESTR CHECKING -DEPOSITORY	10	11	150	1042
RESTR CHECKING -OTHER	10	11	150	1043
SAVINGS ACCOUNT DEPOSITS	10	11	160	
SAVINGS ACCOUNT DEPOSITS	10	11	160	1050
CERTIFICATES OF DEPOSIT	10	11	170	
CERTIFICATES OF DEPOSIT	10	11	170	1060
POOLED CASH -STATE TREASURY	10	12		
POOLED CASH -STATE TREASURY	10	12	180	
OPERATING CASH	10	12	180	1100
POOLED CASH -CU TREASURY	10	13		
POOLED CASH -CU TREASURY	10	13	190	
POOLED CASH -CU TREASURY	10	13	190	1180
SHORT-TERM INVESTMENTS, NET	14			
SHORT-TERM INVESTMENTS, NET	14	14		
ST INVESTMENTS W/STATE, NET	14	14	200	
ST INVESTMENTS W/STATE	14	14	200	1200
UNAMORT ST PREM/DISC W/STATE	14	14	200	1201
ST INVESTMENTS W/TRUSTEE, NET	14	14	210	
ST INVESTMENTS W/TRUSTEE	14	14	210	1210
UNAMORT ST PREM/DISC W/TRUSTEE	14	14	210	1211
RECEIVABLES	18			
INTEREST RECEIVABLE	18	20		
INTEREST RECEIVABLE	18	20	220	
INTEREST RECEIVABLE -INVESTMNT	18	20	220	1300
ACCOUNTS REC -AGENCY SYS	18	24	300	
ACCOUNTS REC -STUDENTS	18	24	300	1332
ACCOUNTS REC -PATIENTS	18	24	300	1333
ACCOUNTS RECEIVABLE -OTHER	18	24	310	
ACCOUNTS RECEIVABLE - OTHER	18	24	310	1342
ALLOWANCE -ACCOUNTS RECEIVABLE	18	24	320	
ALLOWANCE FOR A/R -AGENCY SYS	18	24	320	1335
ALLOWANCE FOR A/R -OTHER	18	24	320	1343
UNBILLED ACCOUNTS REC, NET	18	25		
UNBILLED ACCOUNTS REC, NET	18	25	330	
UNBILLED ACCOUNTS RECEIVABLE	18	25	330	1348

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

ALLOWANCE -UNBILLED A/R	18	25	330	1349
INTERGOVERNMENTAL RECEIVABLES	18	26		
INTERGOVERNMENTAL RECEIVABLES	18	26	340	
IG RECEIVABLES -GENERAL	18	26	340	1350
NOTES/LOANS RECEIVABLE, NET	18	27		
NOTES RECEIVABLE, NET	18	27	350	
NOTES RECEIVABLE	18	27	350	1360
ALLOWANCE -NOTES RECEIVABLE	18	27	350	1361
CURRENT LOANS RECEIVABLE, NET	18	27	360	
CURRENT LOANS RECEIVABLE	18	27	360	1362
CURRENT ALLOWANCE -LOANS RECEIVABLE	18	27	360	1363
INTERFUND RECEIVABLES	18	29		
INTERFUND RECEIVABLES	18	29	390	
INTERFUND REC -OTHER AGENCIES	18	29	390	1370
INTERFUND REC -SAME AGENCY	18	29	390	1371
INTRAFUND RECEIVABLES	18	30		
INTRAFUND RECEIVABLES	18	30	400	
INTRAFUND REC -OTHER AGENCIES	18	30	400	1390
INTRAFUND REC -SAME AGENCY	18	30	400	1391

INVENTORIES	22			
SUPPLIES INVENTORIES	22	32		
SUPPLIES INVENTORIES	22	32	410	
SUPPLIES INVENTORIES	22	32	410	1400
RESALE INVENTORIES	22	33		
RESALE INVENTORIES	22	33	420	
RESALE INVENTORIES	22	33	420	1450

OTHER CURRENT ASSETS	26			
PREPAID EXPENSES	26	35		
PREPAID EXPENSES	26	35	430	
PREPAID EXPENSES -GENERAL	26	35	430	1500
ADVANCES	26	37		
ADVANCES	26	37	440	
ADVANCES -GENERAL	26	37	440	1530
SECURITIES IN LIEU RETAINAGE	26	39		
SECURITIES IN LIEU RETAINAGE	26	39	450	
SECURITIES IN LIEU RETAINAGE	26	39	450	1580
UNDISTRIBUTED CHARGES	26	41		
<i>Codes 1590 thru 1592 are CPPS Related Codes Used by CCC and AHEC only</i>				
UNDISTRIBUTED CHARGES -PAYROLL	26	41	460	
CPPS CASH FUNDS DEFAULT	26	41	460	1590
CPPS DUE FROM DEFAULT	26	41	460	1591
CPPS PAYROLL DEFAULT	26	41	460	1592
UNDISTRIBUTED CHARGES -OTHER	26	41	470	
INTERFACE CLEARING	26	41	470	1596
DOA BILLING DEFAULT	26	41	470	1597
UNDISTRIBUTED CHARGES -OTHER	26	41	470	1599

LONG-TERM INVESTMENTS, NET	30			
LONG-TERM INVESTMENTS, NET	30	43		
LT INVESTMENTS W/STATE, NET	30	43	480	
LT INVESTMENTS W/STATE	30	43	480	1600
UNAMORT LT PREM/DISC W/STATE	30	43	480	1601
ALLOW -LT INVEST LOSS W/STATE	30	43	480	1602
LT INVESTMENTS W/TRUSTEE, NET	30	43	490	
LT INVESTMENTS W/TRUSTEE	30	43	490	1610
UNAMORT LT PREM/DISC W/TRUSTEE	30	43	490	1611
ALLOW -LT INVEST LOSS W/TRUST	30	43	490	1612
RESTRICTED INVESTMENTS PER GASB 34	30	43	490	1634
OTHER LONG TERM INVST, NET	30	45		

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

OTHER LONG TERM INVST, NET	30	45	500	
LONG-TERM INVST JOINT VENTURE	30	45	500	1680
UNAMRT LT INVST JOINT VENTURE	30	45	500	1681
ALLOW FOR JOINT VENTURE LOSS	30	45	500	1682

OTHER LONG-TERM ASSETS	34			
OTHER LONG-TERM ASSETS	34	46		
OTHER LONG-TERM ASSETS	34	46	510	
OTHER LONG-TERM ASSETS	34	46	510	1700
DEFERRED CHARGES	34	46	510	1710
LT INTERFUND RECEIVABLES	34	46	510	1720
LT INTRAFUND RECEIVABLES	34	46	510	1730
LT LOAN RECEIVABLES	34	46	510	1762
ALLOWANCE FOR LT LOAN RECEIVABLES	34	46	510	1764

FIXED ASSETS	38			
LAND	38	50		
LAND	38	50	520	
LAND	38	50	520	1800
IMPROVEMENTS TO LAND, NET	38	51		
IMPROVEMENTS TO LAND, NET	38	51	530	
DEPRECIABLE IMPRVMENTS TO LAND	38	51	530	1810
ACCUMULATED DEPR -LAND IMPROV	38	51	530	1811
NON-DEPRECB IMPRVMENTS TO LAND	38	51	530	1815
STRUCTURES, NET	38	52		
BUILDINGS, NET	38	52	540	
BUILDINGS	38	52	540	1820
ACCUMULATED DEPR -BUILDINGS	38	52	540	1821
LEASEHOLD IMPROVEMENTS, NET	38	53		
LEASEHOLD IMPROVEMENTS, NET	38	53	550	
LEASEHOLD IMPROVEMENTS	38	53	550	1830
ACCUMULATED DEPR -LEASEHOLD	38	53	550	1831
EQUIPMENT, NET	38	54		
EQUIPMENT, NET	38	54	560	
FURNITURE & EQUIPMENT	38	54	560	1840
VEHICLES	38	54	560	1841
SOFTWARE	38	54	560	1842
ACCUMULATED AMORT-SOFTWARE	38	54	560	1847
ACCUMULATED DEPR -VEHICLES	38	54	560	1848
ACCUMULATED DEPR -EQUIPMENT	38	54	560	1849
LIBRARY BOOKS AND HOLDINGS	38	55		
LIBRARY BOOKS AND HOLDINGS	38	55	570	
LIBRARY BOOKS AND HOLDINGS	38	55	570	1850
ACCUM DEPR - LIBRARY BOOKS	38	55	570	1851
ART AND HISTORICAL COLLECTIONS	38	55	575	
DEPRECBLE ART & HIST TREASURES	38	55	575	1855
ACCM DEPR ART & HIST TREASURES	38	55	575	1856
NON-DEPR ART & HIST TREASURES	38	55	575	1857
CONSTRUCTION IN PROGRESS	38	56		
CONSTRUCTION IN PROGRESS	38	56	580	
CONSTRUCTION IN PROGRESS	38	56	580	1860
OTHER CAPITAL ASSETS	38	57		
OTHER FIXED ASSETS	38	57	590	
OTHER FIXED ASSETS	38	57	590	1870
ACCUMULATED DEPR - OTHER F/A	38	57	590	1871

PAYABLES	46			
WARRANTS PAYABLE	46	60		
WARRANTS PAYABLE	46	60	620	
WARRANTS PAYABLE	46	60	620	2000

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

ACCOUNTS PAYABLE	46	62		
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	2110
ACCOUNTS PAYABLE -OTHER	46	62	650	
ACCOUNTS PAYABLE -OTHER	46	62	650	2120
PAYROLL W/H PAYABLES -AGENCY	46	64	670	
AGY PAYROLL W/H PAYABLE	46	64	670	2250
<i>Codes 2251 thru 2284 are CPPS Related Codes Used by CCC and AHEC only</i>				
AGY AD&D	46	64	670	2251
AGY COMMUTER MILEAGE REIMB	46	64	670	2252
AGY CREDIT UNION	46	64	670	2253
AGY INSURANCE -DENTAL	46	64	670	2254
AGY INSURANCE -HEALTH 1	46	64	670	2255
AGY INSURANCE -HEALTH 2	46	64	670	2256
AGY INSURANCE -HEALTH 3	46	64	670	2257
AGY INSURANCE -HEALTH 4	46	64	670	2258
AGY INSURANCE -HEALTH 5	46	64	670	2259
AGY INSURANCE -LIFE	46	64	670	2260
AGY INSURANCE -OTHER	46	64	670	2261
AGY LTD 1	46	64	670	2262
AGY INSTITUTION DEDUCTION	46	64	670	2263
AGY MANAGEMENT CERT PROGRAM	46	64	670	2264
AGY MISCELLANEOUS DEDUCTIONS 1	46	64	670	2265
AGY MISCELLANEOUS DEDUCTIONS 2	46	64	670	2266
AGY MISCELLANEOUS DEDUCTIONS 3	46	64	670	2267
AGY PARKING	46	64	670	2268
AGY PROFESSIONAL ASSOC DUES	46	64	670	2269
AGY RENT DEDUCTION	46	64	670	2270
AGY RETIREMENT 1	46	64	670	2271
AGY RETIREMENT 2	46	64	670	2272
AGY RETIREMENT 3	46	64	670	2273
AGY TAX SHELTER ANNUITIES 1	46	64	670	2274
AGY TAX SHELTER ANNUITIES 2	46	64	670	2275
AGY TAX SHELTER ANNUITIES 3	46	64	670	2276
AGY TAX SHELTER ANNUITIES 4	46	64	670	2277
AGY UNION DUES	46	64	670	2278
AGY WAGE ASSIGNMENTS	46	64	670	2279
AGY TAX SHELTER ANNUITIES 5	46	64	670	2280
AGY VISION	46	64	670	2281
AGY LONG-TERM HEALTH CARE	46	64	670	2282
AGY FLEXIBLE SPENDING PLAN	46	64	670	2283
AGY ECOPASS	46	64	670	2284
RETAINAGE PAYABLE	46	70		
RETAINAGE PAYABLE	46	70	700	
RETAINAGE PAYABLE ON CONTRACTS	46	70	700	2315
MATURED NOTES/BONDS PAYABLE	46	72		
MATURED NOTES/BONDS PAYABLE	46	72	710	
MATURED BONDS PAYABLE	46	72	710	2320
MATURED CAPITAL LEASE PAYABLE	46	72	710	2321
MATURED INTEREST PAYABLE	46	72	710	2322
MATURED NOTES PAYABLE	46	72	710	2323
PAYABLE TO COMPONENT UNITS	46	75		
PAYABLE TO COMPONENT UNITS	46	75	725	
PAYABLE TO COMPONENT UNITS	46	75	725	2350
INTERFUND PAYABLES	46	76		
INTERFUND PAYABLES	46	76	730	
INTERFUND PAY -OTHER AGENCIES	46	76	730	2360
INTERFUND PAY -SAME AGENCY	46	76	730	2361
INTRAFUND PAYABLES	46	77		
INTRAFUND PAYABLES	46	77	740	
INTRAFUND PAY -OTHER AGENCIES	46	77	740	2390

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

INTRAFUND PAY -SAME AGENCY	46	77	740	2391
ACCRUED LIABILITIES	50			
ACCRUED LIABILITIES	50	78		
ACCRUED PAYROLLS PAYABLE	50	78	750	
ACCRUED PAYROLLS PAYABLE	50	78	750	2400
ACCRUED EXPENSE -OTHER	50	78	760	
ACCRUED EXPENSE -OTHER	50	78	760	2410
ACCRUED INTEREST PAYABLE	50	78	770	
ACCRUED INTEREST PAYABLE	50	78	770	2420
CURRENT COMPENSATED ABSENCES	50	78	777	
CURRENT COMPENSATED ABSENCES	50	78	777	2440
DEFERRED REVENUE	54			
DEFERRED REVENUE	54	80		
DEFERRAL OF ADVANCES	54	80	780	
DEFERRED REV -FEDERAL ADVANCE	54	80	780	2500
DEFERRED REV -OTHER ADVANCES	54	80	780	2501
UNDISTRIBUTED RECEIPTS	54	80	790	
UNDISTRIBUTED RECEIPTS	54	80	790	2510
BONDS/NOTES PAYABLE -CURRENT	58			
BONDS/NOTES PAYABLE -CURRENT	58	82		
BONDS/NOTES PAYABLE -CURRENT	58	82	800	
BONDS PAYABLE -CURRENT	58	82	800	2600
COPS PAYABLE -CURRENT	58	82	800	2608
NOTES PAYABLE -CURRENT	58	82	800	2610
CAPITAL LEASE PAYABLE -CURRENT	58	82	800	2620
ANTICIP WARRANTS PAY -CURRENT	58	82	800	2630
MORTGAGES PAYABLE -CURRENT	58	82	800	2640
OTHER CURRENT LIABILITIES	62			
OTHER CURRENT LIABILITIES	62	84		
OTHER CURRENT LIABILITIES	62	84	810	
OTHER CURRENT LIABILITIES	62	84	810	2700
PAYABLE TO BANKS	62	84	810	2710
POLLUTION REMEDTN OBLIG-CURRT	62	84	810	2785
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	2730
BONDS/NOTES PAYABLE-NONCURRENT	66			
BONDS/NOTES PAYABLE-NONCURRENT	66	86		
BONDS PAYABLE -NONCURRENT, NET	66	86	830	
CAPITAL BONDS PAYABLE -NONCURR	66	86	830	2800
CAPTL UNAMORTIZED PREM/DISC-NC	66	86	830	2801
CAPTL UNAMORTIZED GAIN (LOSS)	66	86	830	2803
NON-CAPITALIZED BONDS PAYABLE -NONCURR	66	86	830	2805
NON-CAPITALIZED UNAMORT PREM/DISC-NC	66	86	830	2806
NON-CAPITALIZED UNAMORTIZED GAIN (LOSS)	66	86	830	2807
CAPITAL COPS - NONCURRENT	66	86	830	2808
CAPITAL UNAMORT COPS PREM/DISCOUNT-NC	66	86	830	2809
NONCURR BOND ACCRUED INTEREST	66	86	830	2816
NOTES PAYABLE -NONCURRENT, NET	66	86	840	
NOTES PAYABLE -NONCURRENT	66	86	840	2810
UNAMORTIZED NOTE PREM/DISC -NC	66	86	840	2811
UNAMORTIZED NOTE ISSUE COST-NC	66	86	840	2812
CERTIF OF PARTIC-NONCURRENT, NET	66	86	835	
UNSPENT CERT OF PARTIC PROCEED	66	86	835	2813

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

CAPTL UNAMORT COPS RFNDG G/L	66	86	835	2814
NONCURR COPS ACCRUED INTEREST	66	86	835	2815
CAPITAL LEASES PAY -NC, NET	66	86	850	
CAPITAL LEASES PAY -NONCURRENT	66	86	850	2820
POLLUTION REMEDTN OBLIG-CURRT	62	84	810	2785
OTHER	66	86	860	
ANTICIPATION WARRANTS PAYABLE	66	86	860	2830
MORTGAGES PAYABLE	66	86	860	2840

LT PORTION OF CLAIMS & JUDGEMT	67			
LT PORTION OF CLAIMS & JUDGEMT	67	87		
LT PORTION OF CLAIMS & JUDGEMT	67	87	867	
LT PORTION OF CLAIMS & JUDGEMT	67	87	867	2870
OTHER POSTEMPLOYMENT BENEFITS	67	87	868	
OTHER POST EMPLOYMENT BENEFITS	67	87	868	2880

OTHER LONG-TERM LIABILITIES	70			
OTHER LONG-TERM LIABILITIES	70	88		
COMPENSATED ABSENCES	70	88	870	
LT COMPENSATED ABS LIAB -A/L	70	88	870	2910
LT COMPENSATED ABS LIAB -S/L	70	88	870	2920
OTHER LONG-TERM LIABILITIES	70	88	890	
LT INTERFUND PAYABLES	70	88	890	2940
LT INTRAFUND PAYABLES	70	88	890	2950
LT PAYABLE TO COMPONENT UNITS	70	88	890	2980
LT LIABILITIES -OTHER	70	88	890	2990
POLLUTION REMEDIATION OBLIG-LT	70	88	890	2995

UNRESERVED FUND BALANCE	74			
RESERVED FUND BALANCE	74	90		
HE EXTERNALLY RESTRICTED - OTHER	74	90	920	3200
HE RESTRICTED FOR DEBT SERVICE	74	90	920	3220
HE PERMANENT/TERM ENDOWMENT EXPENDABLE	74	90	920	3230
HE PERM/TERM ENDOWMNT NONEXPENDABLE	74	90	920	3240
DESIGNATED FUND BALANCE	74	91		
HE COMPENSATED ABSENCE LIAB	74	91	920	3210
FB-UNRESERVED/DESIGNATED	74	91	920	3300
UNDESIGNATED FUND BALANCE	74	91		
FB-UNRESERVED/UNDESIGNATED	74	91	930	3400

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

REVENUE SOURCE CODES

* = Restricted Use - See Higher Education Fiscal Guidelines for details

	Group	Type	Category	Class	Code	Source
OTHER TAXES	10	15				
OTHER TAXES	10	15	26			
OTHER TAXES	10	15	26	410		
OTHER TAXES	10	15	26	410	4100 C	*

CHARGES FOR SALES AND SERVICES	30					
SERVICE CHARGES	30	30				
GENERAL GOVERNMENT SVC FEES	30	30	30			
EDUCATION PROGRAM SVC FEES	30	30	30	443		
SVC CHARGES FROM DOHE EXEMPT	30	30	30	443	4407 W	
HEALTH SERVICE FEES	30	30	32			
PATIENT REVENUE	30	30	32	460	4605 C	*
PATIENT REVENUE (TABOR ENT)	30	30	32	460	4608 W	*
EDUCATION SERVICE FEES	30	30	34			
RESIDENT TUITION	30	30	34	480		
RESIDENT TUITION-GRADUATE	30	30	34	480	4801 C	
RESIDENT TUITION-UNDERGRAD	30	30	34	480	4802 C	
RESIDENT TUITION-OTHER	30	30	34	480	4803 C	
TUITION - (TABOR-ENT)CONT ED	30	30	34	480	4804 W	*
TUITION - NONEXEMPT CONTIN ED	30	30	34	480	4805 C	*
NONRESIDENT TUITION	30	30	34	490		
NONRESIDENT TUITION-GRADUATE	30	30	34	490	4901 C	
NONRESIDENT TUITION-UNDERGRAD	30	30	34	490	4902 C	
NONRESIDENT TUITION-OTHER	30	30	34	490	4903 C	
EDUCATIONAL FEES	30	30	34	500		
SALES & SVCS OF ED ACTIVITIES	30	30	34	500	5001 C	
INSTRUCTIONAL FEES	30	30	34	500	5002 C	
NONAPPROP STUDENT ACTIVITY FEE	30	30	34	500	5003 W	
CONFERENCE FEES	30	30	34	500	5005 C	
STATE APPROP STUDENT ACTIVITY FEE	30	30	34	500	5007 C	
OTHER APPROP STUDENT FEES	30	30	34	500	5007 C	
NONAPPROP INSTRUCTIONAL FEES	30	30	34	500	5009 W	
PLEGGED TUITION & FEES	30	30	34	500	5030	*
SCHOLARSHIP ALLOWANCES	30	30	34	505		
SCHOLARSHIP ALLOWANCES -NONEXEMPT	30	30	34	505	5050 C	
SCHOLARSHIP ALLOWANCES -EXEMPT	30	30	34	505	5051 W	
HE INTRNL SRVC CENTER ACTIVITY	30	30	34	506		
HE INTRNL SRVC CENTER ACTIV EX	30	30	34	506	5060 W	
HE INTRNL SRVC CENTER ACTIV NE	30	30	34	506	5061 C	

OTHER CHARGES FOR SERVICES	30	30	36			
OTHER CHARGES FOR SERVICES	30	30	36	520		
OTHER CHARGES FOR SERVICES	30	30	36	520	5200 C	
CREDIT CARD FEES NONEXEMPT	30	30	36	520	5208 C	
CREDIT CARD FEES EXEMPT	30	30	36	520	5209 W	

SALES OF PRODUCTS	30	31				
SALES OF PRODUCTS	30	31	37			
SALES OF PRODUCTS	30	31	37	530		
SALE OF AGRICULTURAL PRODUCTS	30	31	37	530	5302 C	*
SALE OF SURPLUS EQUIPMENT	30	31	37	530	5304 W	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

INTER/INTRA AGENCY SALES	30	31	37	530	5311	W
HE AUXILIARY SALES & SERVICES	30	32				
HE AUXILIARY SALES & SERVICES	30	32	38			
HE AUXILIARY SALES & SERVICES	30	32	38	540		
HE AUXILIARY SALES & SERVICES	30	32	38	540	5400	W
HE SELF-FUNDED SALES & SVCS	30	32	38	540	5401	W
HE NONEXEMPT AUX/SELF-FUNDED	30	32	38	540	5402	C *
INTRAHE NE CHRGS TO EX ENTERPR	30	32	38	540	5404	C
INTRAHE EX CHRGS TO OTHER INSTI	30	32	38	540	5405	C
SCHOLAR ALLOW-AUX SALES & SVCS -NE	30	32	38	545		
SCHOLAR ALLOW-AUX SALES & SVCS -NE	30	32	38	545	5450	C
SCHOLAR ALLOW-AUX SALES & SVCS -E	30	32	38	545		
SCHOLAR ALLOW-AUX SALES & SVCS -E	30	32	38	545	5451	W
PLEGGED AUXILIARY REVENUES	30	32	38	540	5470	*

DAMAGE AWARDS	45					
DAMAGE AWARDS	45	45				
DAMAGE AWARDS	45	45	51			
DAMAGE AWARDS	45	45	51	585		
COURT ORDERED AWARDS	45	45	51	585	5850	W
INSURANCE RECOVERY-CURRENT YEAR	45	45	51	585	5860	W
INSURANCE RECOVERY-PREVIOUS YRS	45	45	51	585	5861	W
OTHER DAMAGE AWARDS	45	45	51	585	5870	W
POLLUTION REMEDTIN RECOVERIES	45	45	51	585	5880	C

INTEREST AND RENTS	50					
INCOME FROM USE OF MONEY	50	50				
INTEREST INCOME	50	50	43			
INTEREST INCOME	50	50	43	590		
INTEREST INCOME	50	50	43	590	5900	C
FEDERAL EQUITY INTEREST	50	50	43	590	5901	W
INTEREST INCOME-EXEMPT-OPERATING	50	50	43	590	5903	W
HE LOAN INTEREST - EXEMPT	50	50	43	590	5904	W
HE LOAN INTEREST - NONEXEMPT	50	50	43	590	5905	C
NONOPER. PLEDGED INVESTMENT INCOME	50	50	43	590	5930	*
GAIN/LOSS ON INVESTMENTS	50	50	44			
GAIN/LOSS ON INVESTMENTS	50	50	44	600		
GAIN/LOSS ON INVESTMENTS	50	50	44	600	6000	C
INVESTMENT GAIN/LOSS - EXEMPT	50	50	44	600	6001	W
INCOME FROM PROPERTY	50	51				
ROYALTIES	50	51	45			
ROYALTIES	50	51	45	610		
ROYALTIES	50	51	45	610	6100	W
RENTS	50	51	46			
RENTS - EXTERNAL	50	51	46	640		
RENTS - EXTERNAL - NON-OPERATING	50	51	46	640	6400	C
RENTS (TABOR ENT) - NON-OPERATING	50	51	46	640	6410	W
RENTS - EXTERNAL -OPERATING	50	51	46	640	6420	C
RENTS (ENTERPRISE) -OPERATING	50	51	46	640	6421	W
GAIN/LOSS ON SALES OF PROPERTY	50	51	46			
GAIN/LOSS ON SALES OF PROPERTY	50	51	46	650		
GAIN OR LOSS ON DISPOSAL OF ASSETS	50	51	46	650	6501	W
G/L ON IMPAIRMENT OF CAP ASSET	50	51	47	650	6504	W

DONATIONS AND CONTRIBUTIONS	60					
DONATIONS FROM PRIVATE SOURCES	60	60				
DONATIONS, PRIVATE SOURCES	60	60	48			
DONATIONS, PRIVATE SOURCES	60	60	48	660		
DONATIONS-PRIVATE-GENERAL	60	60	48	660	6600	W

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

DONATIONS-PRIVATE-ENDOWMENT ADD	60	60	48	660	6601	W
DONATIONS-PRIVATE-CASH FOR CAPITAL	60	60	48	660	6603	W
DONATIONS-PRIVATE-FOR OPERATIONS	60	60	48	660	6604	W
DONATIONS-CA LAND	60	60	48	660	6609	W
DONATIONS-CA LAND IMPROVEMENTS	60	60	48	660	6610	W
DONATIONS-CA BUILDINGS	60	60	48	660	6612	W
DONATIONS-CA EQUIPMENT	60	60	48	660	6614	W
DONATIONS-CA LIBRARY HOLDINGS	60	60	48	660	6615	W
DONATIONS-CA ART & HISTORICAL	60	60	48	660	6617	W
DONATIONS FROM PUBLIC SOURCES	60	61				
DONATIONS FROM PUBLIC SOURCES	60	61	49			
DONATIONS FROM PUBLIC SOURCES	60	61	49	670		
DONATIONS FROM PUBLIC SOURCES	60	61	49	670	6700	C

GRANTS & CONTRACTS	80					
FEDERAL GRANTS & CONTRACTS	80	80				
FED GRANTS/CONTRACTS - DIRECT	80	80	54			
FED GRANT/CONTRACT - OPERATING	80	80	54	740		
FEDERAL GRANT/CONTR-OTHER	80	80	54	740	7400	F
FED GRANT/CONTRACT - CAPITAL	80	80	54	743		
FED GRANT/CONTR DIRECT CAPITAL	80	80	54	743	7430	F
PLEDGED FEDERAL GRANTS & CONTRACTS	80	80	54	743	7450	*
FED GRANTS/CONTRACTS - SUBRECP	80	80	56			
FED GRT/CONT-SUBRECIP-OPERATNG	80	80	56	750		
FED GRANT/CONT-SUBRECIP-OTHER	80	80	56	750	7500	F
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753		
FED GRT/CONT-SUBRECIP- CAPITAL	80	80	56	753	7530	F
FED GRANTS/CONT-SUBRECIP-NON OP	80	80	56	754		
FED STATE STABILIZ SUB NO	80	80	56	754	7540	F
STATE GRANTS & CONTRACTS	80	81				
STATE GOVT GRANTS/CONTRACTS	80	81	57			
STATE GRANTS/CONT - OPERATING	80	81	57	760		
STATE GOVT GRANT/CONT-OTHER	80	81	57	760	7600	W
STATE GOVT GRANT/CONT-DOHE	80	81	57	760	7607	W
STATE GOVT CONT-TABOR ENTERP	80	81	57	760	7624	C
STATE GRANTS/CONT - CAPITAL	80	81	57	763		
STATE GRANT/CONT- CAPITAL	80	81	57	763	7630	W
LOCAL GOVT GRANTS & CONTRACTS	80	82				
LOCAL GOVT GRANTS/CONTRACTS	80	82	58			
LOCAL GRANTS/CONT - OPERATING	80	82	58	770		
LOCAL GRANT/CONTR-OTHER	80	82	58	770	7700	C
LOCAL GRANTS/CONT - CAPITAL	80	82	58	773		
LOCAL GRANT/CONTR- CAPITAL	80	82	58	773	7730	C
STATE NON-COLO GRANTS & CONTRACTS	80	82				
STATE NON-COLO GRANTS/CONTRACTS	80	82	58			
STATE NON-COLO GRANTS/CONT- PERATING	80	82	58	770		
STATE NON-COLO GRANT/CONTR-OTHER	80	82	58	770	7750	C
STATE NON-COLO GRANT/CONTR-CAPITAL	80	82	58	770	7770	C
PRIVATE GRANTS & CONTRACTS	80	83				
PRIVATE GRANTS/CONTRACTS	80	83	59			
PRIVATE GRANTS/CONT- OPERATING	80	83	59	780		
PRIVATE GRANT/CONTR-OTHER	80	83	59	780	7800	W
PRIVATE GRANTS/CONT - CAPITAL	80	83	59	783		
PRIVATE GRANT/CONTR- CAPITAL	80	83	59	783	7830	W

INTERGOVERNMENTAL NONGRANT REV	85					
INTERGOVERNMENTAL NONGRANT REV	85	85				
FED GOVT/NONGRANT	85	85	60			
FED GOVT/NONGRANT	85	85	60	790		

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

FED GOVT/NONGRANT/FEDERAL APPR	85	85	60	790	7901	F	
FED GOVT/NONGRANT/OTHER	85	85	60	790	7902	F	
OTHER INTERGOVERNMENTAL REV	85	85	63				
OTHER INTERGOVERNMENTAL REV	85	85	63	820			
OTHER INTERGOVERNMENTAL REV	85	85	63	820	8200	C	
WICHE CAPITAL OUTLAY APPROP	85	85	63	820	8202	C	*
MISCELLANEOUS REVENUES	89						
MISCELLANEOUS REVENUES	89	89					
MISCELLANEOUS REVENUES	89	89	64				
MISCELLANEOUS REVENUES	89	89	64	830			
MISC REVENUES NONEXEMPT-OPERATING	89	89	64	830	8300	C	
MISC REVENUES EXEMPT - OPERATING	89	89	64	830	8301	W	
REIMBURSEMENT PRIOR YR EXP	89	89	64	830	8303	W	
REVERSION OF EXPIRED WARRANTS	89	89	64	830	8304	W	
MISC REVENUES NONEXEMPT-NONOPERAT	89	89	64	830	8310	C	
MISC REVENUES EXEMPT-NONOPERATING	89	89	64	830	8311	W	
PLEGDED OTHER REVENUES	89	89	64	830	8330		*
TRANSFERS	90						
INTERFUND TRANSFERS	90	90					
TABOR NON-EXEMPT TRANSDFERS	90	90	66				
OPERATING TRANSFER INTERFUND	90	90	66	840			
OT CS DOHE INTERNAL	90	90	66	840	EAGA	C	
TABOR EXEMPT TRANSFERS	90	90	67				
OPERATING TRANSFERS INTERFUND	90	90	67	840			
OT RE COMM COLL FROM DOE/VOC ACT - EX	90	90	67	840	EBDG	W	*
INTRAFUND TRANSFERS	90	91					
	90	91	66				
OPERATING TRANSFERS INTRAFUND	90	91	66	900			
OT CS DOHE INTERNAL	90	91	66	900	AAGA	C	
OT CS DOHE INSTIT INTERNAL NE	90	91	66	900	AAGB	C	
OT CS DOHE INTERNAL COP ELIM	90	91	66	900	AAGG	C	
OT CS DOHE INT STATE SHRE INT CAP	90	91	66	900	AAGN	C	
OT CS DOHE IN THE SHR INT CAP	90	91	66	900	AAGP	C	
OT CS DOHE FM DOT	90	91	66	900	AAWM	C	
OPERATING TRANSFERS INTRAFUND	90	91	67	900			
OT RE DOHE INTERNAL (3XX funds)EX	90	91	67	900	ABGA	W	
OT RE DOHE/CU FM FITZ TRUST EX	90	91	67	900	ABGB	W	*
OT RE DOHE INSTIT INTERNAL EX	90	91	67	900	ABGC	W	
OT RE AHEC CONSTIT LONG BILL EX	90	91	67	900	ABGF	W	*
OT RE AHEC CONSTIT NONLONG BIL EX	90	91	67	900	ABGH	W	*
OT RE HE CAP LEASE ELIMINATION EX	90	91	67	900	ABGM	W	
HE RETIREMENT OF INDEBT ELIM EX	90	91	67	900	ABGN	W	
INTERFUND TRANSFERS	90	90					
TABOR NON-EXEMPT TRANSFERS	90	90	66				
OPERATING TRANSFERS INTERFUND	90	90	66	840			
OT NE DOHE FM DOHE/CMTF	90	90	66	880	ERWB	C	
TABOR EXEMPT TRANSFERS	90	90	67				
OPERATING TRANSFERS INTERFUND	90	90	67	840			
OT RE DOHE FM GOV JOB TRAINING EX	90	90	67	840	EBEE	W	*
OT RE DOHE INTERNAL(3XX-1XXfunds)EX	90	91	67	900	EBGA	W	
OT RE DOHE FM DOHE/CAP CONSTRN EX	90	90	67	840	EBGD	W	
OT TR DOHE FM DONR/LAND BOARD EX	90	90	67	840	EBPP	W	*
OT RE DOHE FM TOBACCO SETTLEMT EX	90	90	67	840	EBWJ	W	*
OT INTERFUND STUDENT FIN AID	90	90	67	850			
OT RE DOHE STUDENT FINANCL AID EX	90	90	67	850	ELGB	W	
OT INTERFUND ST APPRPTD SUPRPT	90	90	67	870			
OT CS DOHE FM DOHE/STATE APPRO EX	90	90	67	870	EQGB	X	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

FUND ADDITIONS	95					
FUND ADDITIONS	95	95				
FUND ADDITIONS	95	95	70			
FUND ADDITIONS	95	95	70	950		
DO NOT USE	95	95	70	950	9500	W
DO NOT USE	95	95	70	950	9510	W

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

OBJECT OF EXPENDITURE CODES						
	Group	Type	Category	Class	Code	
PERSONAL SERVICES	10					
SALARIES AND WAGES	10	11				
STATUTORY PERS SYS SAL & WAGES	10	11	11			
SPS REGULAR EMPLOYEE WAGES	10	11	11	111		
SPS REGULAR FT WAGES	10	11	11	111	1110	
SPS REGULAR PT WAGES	10	11	11	111	1111	
SPS TEMPORARY EMPLOYEE WAGES	10	11	11	112		
SPS TEMPORARY FT WAGES	10	11	11	112	1120	
SPS TEMPORARY PT WAGES	10	11	11	112	1121	
SPS OVERTIME WAGES	10	11	11	113		
SPS OVERTIME WAGES	10	11	11	113	1130	
SPS SHIFT DIFFERENTIAL WAGES	10	11	11	113	1131	
SPS LEAVE PAYOUTS	10	11	11	114		
SPS ANNUAL LEAVE PAYMENTS	10	11	11	114	1140	
SPS SICK LEAVE PAYMENTS	10	11	11	114	1141	
SPS SICK LEAVE CONVERSION PAY	10	11	11	114	1142	
CONTRACTUAL EMPLOYEE WAGES	10	11	12			
CN REGULAR EMPLOYEE WAGES	10	11	12	121		
CN REGULAR FT WAGES	10	11	12	121	1210	
CN REGULAR PT WAGES	10	11	12	121	1211	
CN TEMPORARY EMPLOYEE WAGES	10	11	12	122		
CN TEMPORARY FT WAGES	10	11	12	122	1220	
CN TEMPORARY PT WAGES	10	11	12	122	1221	
CN OVERTIME WAGES	10	11	12	123		
CN OVERTIME WAGES	10	11	12	123	1230	
CN SHIFT DIFFERENTIAL WAGES	10	11	12	123	1231	
CN LEAVE PAYOUTS	10	11	12	124		
CN ANNUAL LEAVE PAYMENTS	10	11	12	124	1240	
CN SICK LEAVE PAYMENTS	10	11	12	124	1241	
CN SICK LEAVE CONVERSION PAY	10	11	12	114	1242	
CLIENT WAGES	10	11	13			
CLIENT WAGES	10	11	13	130		
OTHER CLIENT WAGES	10	11	13	130	1250	
STUDENT HOURLY WAGES	10	11	13	130	1260	
PATIENT WAGES	10	11	13	130	1280	
OTHER EMPLOYEE PAYMENTS	10	11	14			
OTHER EMPLOYEE PAYMENTS	10	11	14	131		
OTHER EMPLOYEE WAGES	10	11	14	131	1300	
HONORARIUM	10	11	14	131	1310	A3
PER DIEM WAGES	10	11	14	131	1320	
EMPLOYEE CASH INCENTIVE AWARDS	10	11	14	131	1340	
EMPLOYEE NON-CASH INCENTIVES	10	11	14	131	1350	
NON-BASE BUILDING PERFORMANCE AWDS	10	11	14	131	1360	
EMPLOYEE BENEFITS	10	15				
SPS EMPLOYEE BENEFITS	10	15	15			
SPS GROUP INSURANCE	10	15	15	151		
SPS DENTAL INSURANCE	10	15	15	151	1510	
SPS HEALTH INSURANCE	10	15	15	151	1511	
SPS LIFE INSURANCE	10	15	15	151	1512	
SPS DISABILITY	10	15	15	151	1513	
SPS RETIREMENT CONTRIBUTION	10	15	15	152		
SPS FICA-MEDICARE CONTRIBUTION	10	15	15	152	1520	
SPS OTHER RETIREMENT PLANS	10	15	15	152	1521	
SPS PERA	10	15	15	152	1522	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

SPS MATCHMAKER CONTRIBUTION	10	15	15	152	1523	
SPS PERA-AMORT EQUAL DISBURSMT	10	15	15	152	1524	
SPS PERA-SUPPL AMORT EQUAL DIS	10	15	15	152	1525	
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153		
SPS OTHER EMPLOYEE BENEFITS	10	15	15	153	1530	
SPS HIGHER ED TUITION REIMBURS	10	15	15	153	1531	
SPS UNEMPLOYMENT COMPENSATION	10	15	15	153	1532	
SPS WORKERS' COMPENSATION	10	15	15	153	1533	
CONTRACTUAL EMP BENEFITS	10	15	16			
CONTRACTUAL GROUP INSURANCE	10	15	16	161		
CN DENTAL INSURANCE	10	15	16	161	1610	
CN HEALTH INSURANCE	10	15	16	161	1611	
CN LIFE INSURANCE	10	15	16	161	1612	
CN DISABILITY	10	15	16	161	1613	
CONTRACTUAL RETIREMENT CONTRIB	10	15	16	162		
CN FICA-MEDICARE CONTRIBUTIONS	10	15	16	162	1620	
CN OTHER RETIREMENT PLANS	10	15	16	162	1621	
CN PERA	10	15	16	162	1622	
CN MATCHMAKER CONTRIBUTION	10	15	16	162	1623	
CN PERA-AMORT EQUAL DISBURSMNT	10	15	16	162	1624	
CN PERA-SUPPL AMORT EQUAL DISB	10	15	16	162	1625	
CN OTHER EMPLOYEE BENEFITS	10	15	16	163		
CN OTHER EMPLOYEE BENEFITS	10	15	16	163	1630	
CN HIGHER ED TUITION REIMBURSE	10	15	16	163	1631	
CN WORKERS' COMPENSATION	10	15	16	163	1632	
CN UNEMPLOYMENT COMPENSATION	10	15	16	163	1633	
CLIENT EMPLOYEE BENEFITS	10	15	17			
CLIENT OTHER EMPLOYEE BENEFITS	10	15	17	164		
CLIENT WORKERS' COMPENSATION	10	15	17	164	1640	
COMPENSATED ABSENCE EXPENSE	10	15	18			
COMPENSATED ABSENCE EXPENSE	10	15	18	181		
COMP ABSENCE -ANNUAL LEAVE	10	15	18	181	1810	
COMP ABSENCE -SICK LEAVE	10	15	18	181	1820	
PURCHASED SERVICE-PERSONAL SRV	10	19				
PURCHASED SERVICE-PERSONAL SRV	10	19	19			
PURCHASED SERVICE-PERSONAL SRV	10	19	19	191		
PERSONAL SVCS - TEMPORARY SVCS	10	19	19	191	1910	A7
PERSONAL SVCS - PROFESSIONAL	10	19	19	191	1920	A7

OPERATING EXPENSES	20					
PURCHASED PROPERTY SERVICES	20	21				
PURCHASED PROPERTY SERVICES	20	21	21			
UTILITY SERVICES	20	21	21	211		
WATER AND SEWERAGE SERVICES	20	21	21	211	2110	A7
CLEANING SERVICES	20	21	21	215		
OTHER CLEANING SERVICES	20	21	21	215	2150	A7
MAINTENANCE & REPAIR SERVICES	20	21	21	221		
OTHER MAINTENANCE/REPAIR SVCS	20	21	21	221	2210	A7
RENTALS	20	21	21	225		
MISCELLANEOUS RENTALS	20	21	21	225	2250	A1
RENTAL OF BUILDINGS	20	21	21	225	2255	
OTHER PURCHASED SERVICES	20	25				
OTHER PURCHASED SERVICES	20	25	26			
COMMUNICATIONS	20	25	26	263		
COMM SRVCS FROM DIV OF TELECOMM	20	25	26	263	2630	
COMM SRVCS FROM OUTSIDE SOURCES	20	25	26	263	2631	
MNT PAYMENTS TO DPA	20	25	26	263	2632	
DATA PROCESSING-PURCH SERV	20	25	26	264		
GGCC BILLINGS-PURCH SERV	20	25	26	264	2640	
OTHER ADP BILLINGS-PURCH SERV	20	25	26	264	2641	A7
INSURANCE, OTHER THAN EMP BENE	20	25	26	266		

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

INSURANCE, OTHER THAN EMP BENE	20	25	26	266	2660
PRINTING & REPRODUCTION	20	25	26	268	
PRINTING/REPRODUCTION SERVICES	20	25	26	268	2680
LEGAL SERVICES	20	25	26	269	
LEGAL SERVICES	20	25	26	269	2690
OTHER PURCHASED SERVICES	20	25	26	281	
OTHER PURCHASED SERVICES	20	25	26	281	2820 A7
SUPPLIES	20	31			
SUPPLIES AND MATERIALS	20	31	31		
OTHER SUPPLIES & MATERIALS	20	31	31	310	
OTHER SUPPLIES & MATERIALS	20	31	31	310	3110
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320	
BOOKS/PERIODICALS/SUBSCRIPTION	20	31	31	320	3120
NONCAPITALIZED EQUIPMENT	20	31	31	328	
NONCAPITALIZED EQUIPMENT	20	31	31	328	3128
NONCAPITALIZED BUILDING MATERIALS	20	31	31	331	
NONCAPITALIZED BUILDING MATERIALS	20	31	31	331	3131
ENERGY	20	39			
ENERGY	20	39	39		
ENERGY	20	39	39	391	
OTHER ENERGY CHARGES	20	39	39	391	3910
OTHER OPERATING EXPENSES	20	41			
OTHER OPERATING EXPENSES	20	41	41		
OTHER OPERATING EXPENSE	20	41	41	410	
OTHER OPERATING EXPENSES	20	41	41	410	4100
BANK CARD FEES	20	41	41	410	4105
AWARDS, JUDGEMENTS, LOSSES	20	41	41	410	
PRIZES AND AWARDS	20	41	41	411	4111
GROSS PROCEEDS TO ATTORNEYS	20	41	41	411	4118
CLAIMANT ATTORNEY FEES	20	41	41	411	4119
BAD DEBT EXPENSE	20	41	41	412	
BAD DEBT EXPENSE	20	41	41	412	4120
DEPRECIATION EXPENSE	20	41	41	413	
DEPRECIATION EXPENSE	20	41	41	413	4130
INTEREST EXPENSE	20	41	41	415	
INTEREST EXPENSE	20	41	41	415	4150 61
OFFICIAL FNCTNS/CUSTOMER WKSH	20	41	41	418	
OFFICIAL FUNCTIONS	20	41	41	418	4180
ROYALTIES	20	41	41	423	
ROYALTIES	20	41	41	423	4230 A2
EMPLOYEE MOVING EXPENSE	20	41	41	424	
EMPLOYEE MOVING EXPENSES	20	41	41	424	4240
LOAN CANCELLATIONS	20	41	41	470	
LOAN CANCELLATIONS	20	41	41	470	4270
COST OF GOODS SOLD	20	49			
COST OF GOODS SOLD	20	49	49		
COST OF GOODS SOLD	20	49	49	491	
COST OF GOODS SOLD	20	49	49	491	4910

TRAVEL EXPENSES	30				
TRAVEL EXPENSES	30	50			
TRAVEL	30	50	25		
IN-STATE TRAVEL	30	50	25	251	
IN-STATE TRAVEL	30	50	25	251	2510
STATE-OWNED AIRCRAFT	30	50	25	251	2514
IN-STATE TRAVEL/NON-EMPLOYEE	30	50	25	251	2520
OUT-OF-STATE TRAVEL	30	50	25	253	
OUT-OF-STATE TRAVEL	30	50	25	253	2530
OUT-OF-STATE TRAVEL/NON-EMPL	30	50	25	253	2540
INTERNATIONAL TRAVEL	30	50	25	255	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

OUT-OF-COUNTRY TRAVEL	30	50	25	255	2550
OUT-OF-COUNTRY TRAVEL/NON-EMPL	30	50	25	255	2560

INTERGOVERNMENTAL PAYMENTS	50				
INTERGOVERNMENTAL PAYMENTS	50	51			
INTERGOVERNMENTAL GRANTS	50	51	51		
INTERGOVERNMENTAL GRANTS	50	51	51	511	
GRANTS-INTERGOVERNMENTAL	50	51	51	511	5140
INTERGOVERNMENTAL PURCH SERV	50	51	54		
INTERGOVERNMENTAL PURCH SERV	50	51	54	541	
PURCH SERV-INTERGOVERNMENTAL	50	51	54	541	5440
INTERGOVERNMENTAL DISTRIBUTION	50	55			
INTERGOVERNMENTAL DISTRIBUTION	50	55	55		
INTERGOVERNMENTAL DISTRIBUTION	50	55	55	551	
DISTRIBUTIONS-LOCAL DIST COLL	50	55	55	551	5530
DISTRIBUTIONS-SCHOOL DISTRICTS	50	55	55	551	5550
DIST FM LB AVS & LDC	50	55	55	551	5555
DISTRIBUTIONS-INTERGOV ENTITY	50	55	55	551	5570
INTERGOVERNMENTAL REFUNDS	50	56			
INTERGOVERNMENTAL REFUNDS	50	56	56		
INTERGOVERNMENTAL REFUNDS	50	56	56	561	
REFUNDS TO INTERGOVERNMENTAL	50	56	56	561	5640

OTHER PAYMENTS	52				
OTHER PAYMENTS	52	57			
OTHER GRANTS	52	57	57		
FED GRTS PASS-THRU TO AGENCIES	52	57	57	576	
PASS-THRU FED GRANT INTRAFUND	52	57	57	576	5770
PASS-THRU FED GRANT INTERFUND	52	57	57	576	5771
STATE GRANTS TO STATE AGENCIES	52	57	57	577	
STATE GRANT/CONTRACT INTRAFUND	52	57	57	577	5775
STATE GRANT/CONTRACT INTERFUND	52	57	57	577	5776
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578	
GRANTS TO NONGOV/ORGANIZATIONS	52	57	57	578	5781 A7
GRANTS TO INDIVIDUALS	52	57	57	579	
GRANTS TO INDIVIDUALS	52	57	57	579	5791 A7
OTHER DISTRIBUTIONS/PAYMENTS	52	57	58		
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	
DISTRIBUTIONS TO NONGOV/ORGAN	52	57	58	588	5881 A7
DISTRIBUTIONS TO INDIVIDUALS	52	57	58	589	
STUDENT FINANCIAL AID	52	57	58	589	5892
FIN AID SCHOLARSHIP ALLOWANCE	52	57	58	589	5896
OTHER REFUNDS	52	57	59		
OTHER REFUNDS	52	57	59	599	
REFUNDS TO OTHER STATE AGENCY	52	57	59	599	5991
REFUNDS TO NONGOV/ORGANIZATION	52	57	59	599	5992
REFUNDS TO INDIVIDUALS	52	57	59	599	5993

CAPITALIZED PROPERTY PURCHASES	60				
CAPITAL PROPERTY-DIRECT PURCH	60	61			
REAL PROPERTY-DIRECT PURCHASE	60	61	61		
BUILDINGS-DIRECT PURCHASE	60	61	61	611	
BUILDINGS-DIRECT PURCHASE	60	61	61	611	6110
LAND-DIRECT PURCHASE	60	61	61	612	
LAND-DIRECT PURCHASE	60	61	61	612	6120
LAND IMPROVEMENTS-DIR PURCH	60	61	61	613	
LAND IMPROVEMENTS-DIR PURCHASE	60	61	61	613	6130
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	
LEASEHOLD IMPROV-DIR PURCHASE	60	61	61	614	6140
OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

OTHER REAL PROPERTY-DIR PURCH	60	61	61	618	6180
PERSONAL PROPERTY-DIRECT PURCH	60	61	62		
LIBRARY MATERIALS-DIR PURCH	60	61	62	626	
LIBRARY MATERIALS-DIR PURCH	60	61	62	626	6250
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628	
OTHER CAP EQUIPMENT-DIR PURCH	60	61	62	628	6280
CAPITAL PROPERTY-LEASE PURCH	60	63			
REAL PROPERTY-LEASE PURCHASE	60	63	63		
BUILDINGS-LEASE PURCHASE	60	63	63	631	
BUILDINGS-LEASE PURCHASE	60	63	63	631	6310
LAND-LEASE PURCHASE	60	63	63	632	
LAND-LEASE PURCHASE	60	63	63	632	6320
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633	
LAND IMPROVEMENTS-LEASE PURCH	60	63	63	633	6330
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634	
LEASEHOLD IMPROV-LEASE PURCH	60	63	63	634	6340
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638	
OTHER REAL PROP-LEASE PURCHASE	60	63	63	638	6380
PERSONAL PROPERTY-LEASE PURCH	60	63	64		
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	
FURNITURE & FIXTURES-LEASE PUR	60	63	64	642	6420
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	
OTHER CAP EQUIPMENT-LEASE PUR	60	63	64	648	6480
PURCHASED CONSTRUCTION SVCS	60	64			
PURCHASED CONSTRUCTION SVCS	60	64	65		
PURCHASED CONSTRUCTION SVCS	60	64	65	231	
PURCHASED CONSTRUCTION SVCS	60	64	65	231	2310 A7
HIGHER EDUCATION CAPITALIZATION CLEARING	60				
HIGHER EDUC CAPITALIZATION CLEARING	60	66			
HIGHER EDUC CAPITALIZATION CLEARING	60	66	66		
HIGHER ED CAPITALIZATION CLEARING	60	66	66	661	6610

DEBT SERVICE	67				
BOND/NOTE PAYMENTS	67	66			
BOND/NOTE PAYMENTS	67	66	67		
BOND/NOTE PRINCIPAL	67	66	67	671	
BOND/NOTE PRINCIPAL	67	66	67	671	6710
BOND/NOTE INTEREST	67	66	67	672	
BOND/NOTE INTEREST	67	66	67	672	6720
CAPITAL LEASE PAYMENTS	67	68			
CAPITAL LEASE PAYMENTS	67	68	68		
CAPITAL LEASE PRINCIPAL	67	68	68	681	
CAPITAL LEASE PRINCIPAL	67	68	68	681	6810 A1
CAPITAL LEASE INTEREST	67	68	68	682	
CAPITAL LEASE INTEREST	67	68	68	682	6820 61

TRANSFERS	70				
INTERFUND TRANSFERS	70	71			
TABOR NON-EXEMPT TRANSFERS	70	71	72		
IC INTERFUND TRANSFERS - NON EXEMPT	70	71	72	730	
IC RE DOHE INTERNAL	70	71	73	730	EZGC
TABOR EXEMPT TRANSFERS	70	71	73		
OPERATING TRANSFERS INTERFUND	70	71	73	700	
OT EX DOHE/TOBACCO TO DPHE	70	71	73	700	EBFB
IC INTERFUND TRANSFER	70	71	73	730	
IC EX DOHE INTERNAL	70	71	73	730	EZGA
INTRAFUND TRANSFERS	70	75			
TABOR NON-EXEMPT TRANSFERS	70	75	72		
OPERATING TRANSFERS INTRAFUND	70	75	72	740	

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

Revised November 2010

OT CS DOHE INTERNAL	70	75	72	740	AAGA
OT NE DOHE INSTIT INTERNAL	70	75	72	740	AAGB
OT NE AHEC CONSTIT LONG BILL	70	75	72	740	AAGF
OT CS DOHE INTERNAL COP ELIM	70	75	72	740	AAGG
OT NE AHEC CONSTIT NON L-BILL	70	75	72	740	AAGH
OT CS DOHE INT ST SHR INT CAP	70	75	72	740	AAGN
OT CS DOHE IN THE SHR INT CAP	70	75	72	740	AAGP
OT CS DOHE TO DOT - INT	70	75	72	740	AAWQ
OT CS DOHE TO DOT	70	75	72	740	AAWM

TABOR EXEMPT TRANSFERS	70	75	73		
OPERATING TRANSFERS INTRAFUND	70	75	73	740	
OT EX DOHE INTERNAL(between 3XX)	70	75	73	740	ABGA
OT EX FITZ TRUST TO DOHE/CU	70	75	73	740	ABGB
OT EX DOHE INSTIT INTERNAL	70	75	73	740	ABGC
OT EX AHEC CONSTIT LONG BILL	70	75	73	740	ABGF
OT EX AHEC CONSTIT NONLONG BIL	70	75	73	740	ABGH
OT EX DOHE SCHOLARSHIP OFFSET	70	75	73	740	ABGL
OT EX HE CAP LEASE ELMINATION	70	75	73	740	ABGM
HE RETIREMENT OF INDEBT ELIMIN	70	75	73	740	ABGN

HIGHER ED COST ALLOCATIONS	95				
HIGHER ED COST ALLOCATIONS	95	95			
HIGHER ED COST ALLOCATIONS	95	95	95		
HIGHER ED COST ALLOCATIONS	95	95	95	950	
HIGHER ED COST ALLOCATIONS	95	95	95	950	9500

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised November 2010

PROGRAM CODES

	Group	Type	Category	Code
HIGHER EDUCATION	ED		5002	
Applicable to all Institutions				
EDUCATION AND GENERAL				
EDUCATION AND GENERAL	ED		5002	5222 1100
NON EDUCATION AND GENERAL				
NON EDUCATION AND GENERAL	ED		5002	5238 1900
PUBLIC PROTECTION				
	PP		9111	
DISASTER RECOVERY				
	PP		9111	9111 9111
Applicable only to CCCS and AHEC				
NON EDUCATION AND GENERAL				
CPPS PAYROLL CLEARING	ED		5002	5232 1600
Applicable only to CCCS (for F461 transfers through FY08 only)				
NON EDUCATION AND GENERAL				
OPERATING TRANSFERS TO/FROM STATE	ED		5002	5270 9200