

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS

FUND CODES

Revisions at 11/02 in bold

| HIGHER EDUCATION FUNDS | |
|---|----------------|
| CURRENT UNRESTRICTED - NONEXEMPT | 310 |
| CURRENT UNRESTRICTED - EXEMPT | 311 |
| AUXILIARY SELF-FUNDED ENTERPRISES - EXEMPT | 320 |
| OTHER AUXILIARY FUND - EXEMPT | 321 |
| OTHER AUXILIARY FUND - EXEMPT | 322 |
| OTHER AUXILIARY FUND - EXEMPT | 323 |
| RESEARCH BLDG REVOLVING 23-31-129 (CSU only) | 324 |
| OTHER AUXILIARY FUND - EXEMPT | 325 |
| AUXILIARY SELF-FUNDED NONENTERPRISE - EXEMPT (beg.7/1/01) | 326 |
| CPPS REVOLVING FUND - EXEMPT | 327 |
| INTERNAL SERVICE FUNDS - EXEMPT (beg.7/1/01) | 328 |
| AUXILIARY SELF-FUNDED - NONEXEMPT | 329 |
| CURRENT RESTRICTED - EXEMPT | 330 |
| CURRENT RESTRICTED - NONEXEMPT | 331 |
| CHILDREN'S HEALTH PLAN 26-17-108 (UCHSC only) | 332 |
| FITZSIMMONS TRUST FUND (UCHSC only) | 333 |
| WILDLIFE EMERGENCY FUND (CSU only) | 334 |
| LOAN FUND - EXEMPT | 340 |
| ENDOWMENT FUND - EXEMPT | 350 |
| PLANT FUND - EXEMPT | 371 |
| NO LONGER IN USE beginning 7/1/01 | 372 |
| NO LONGER IN USE beginning 7/1/01 | 373 |
| NO LONGER IN USE beginning 7/1/01 | 374 |
| PLANT FUND - NONEXEMPT | 375 |
| NO LONGER IN USE beginning 7/1/01 | 376 |
| NO LONGER IN USE beginning 7/1/01 | 377 |
| HE AGENCY FUND - EXEMPT | 380 |
| FINANCIAL PRESENTATION - EXEMPT (beginning 7/1/01) | 399 |