

HIGHER EDUCATION FEEDER AGENCY COFRS CHART OF ACCOUNTS
Revised May 2011 (revisions shaded)

* EFFECTIVE JULY 1, 2006

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	

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UNBILLED ACCOUNTS RECEIVABLE	18	25	330	1348
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

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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		
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
DEFERRED INFLOWS/OUTFLOWS	40			

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DEFERRED INFLOWS/OUTFLOWS	40	40		
DEFERRED INFLOWS/OUTFLOWS	40	40	605	
DEFERRED OUTFLOW OF RESOURCES	40	40	605	1920
DEFERRED INFLOW OF RESOURCES	40	40	605	1940

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

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MATURED INTEREST PAYABLE	46	72	710	2322
MATURED NOTES PAYABLE	46	72	710	2323
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
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
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

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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
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
OTHER	66	86	860	
ANTICIPATION WARRANTS PAYABLE	66	86	860	2830
MORTGAGES PAYABLE	66	86	860	2840
DERIVATIVE INSTRUMENT LIAB	66	86	860	2850

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

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