

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

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	
NONAPPROP STUDENT FEES	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	*

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SALE OF SURPLUS EQUIPMENT	30	31	37	530	5304	W
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

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. PLEGGED 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		

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DONATIONS-PRIVATE-GENERAL	60	60	48	660	6600	W
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
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		

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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 TRANSFERS	90	90	66				
OPERATING TRANSFER INTERFUND	90	90	66	840			
OT CS DOHE INTERNAL	90	90	66	840	EAGA	C	
OT CS DOHE FM GOV	90	90	66	840	EAEC	C	NONEXEMPT
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 CS DOHE FM DONR	90	90	66	840	EAPS	C	
OT CS DOHE FM DOT/SEVERANCE	90	90	66	840	EAW6	C	
OT CS DOHE FM DOR	90	90	66	840	EAT1	C	
OT RE DOHE FM GOV JOB TRAINING EX	90	90	67	840	EBEE	W	*
OT RE COMM COLL FROM DOE/VOC ACT - EX	90	90	67	840	EBDG	W	*
OT RE DOHE INTERNAL(3XX-1XXfunds)EX	90	91	67	900	EBGA	W	
OT RE DOHE FM DOHE/CAP CONSTRN	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 SUPPRT	90	90	67	870			
OT CS DOHE FM DOHE/STATE APPRO EX	90	90	67	870	EQGB	X	
INTRAFUND TRANSFERS	90	91					
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	

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HE RETIREMENT OF INDEBT ELIM EX	90	91	67	900	ABGN	W
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