

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

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