

## FUND Hierarchy Report (as of 03-JAN-2012)

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10 Current Unrestricted Funds
  1A Agy 208 Unrestricted Operating
    A208 Agency 208 Unrestricted Operating
      A80297 Asbestos Claims
        1700 Asbestos Claims
          17000 Asbestos Claims
      A80300 208 Educational and General
        1000 208 E & G Operating Funds
          10100 208 E & G Cost Sharing Funds
          10500 208 E & G Other Than Cost Sharing
          10700 208 E&G Central Fixed Funds
          10800 208 Ancillary/Self-Supporting E&G
        1085 208 E&G Recoveries/Clr (No NSF)
          10850 208 E&G Recoveries/Clr (No NSF)
          10851 208 Eminent Sch Recoveries (No NSF)
        1086 208 E&G Refund Clearing
          10860 208 E&G Refund Clearing
        1090 Equipment Trust Funds
          10901 Research Equipment Phase 24
          10902 Research Equipment Phase 25
          10924 Equipment Trust Phase 24
          10925 Equipment Trust Phase 25
      A80387 General Surplus Property
        1770 General Surplus Property
          17700 General Surplus Property
      A80388 Non-general Fund Surplus Property
        1780 Non-general Fund Surplus Property
          17800 Non-general Fund Surplus Property
      A80389 Surplus Land and Buildings
        1790 Surplus Land and Buildings
          17900 Surplus Land and Buildings
      A80812 Aux Enterprise Debt Service 9(C)
        1869C Telecomm Auxiliary Debt Service
          18691 Telecomm Auxiliary Debt Service
      A80814 Aux Enterprise Debt Service 9(D)
        1852D IVTSCC-Auxiliary Debt Service
          18522 IVTSCC-Auxiliary Debt Service
      A81088 Federal Surplus Property
        1788 Federal Surplus Property
          17880 Federal Surplus Property
  1B Agy 208 Unrestricted Non-Operating
    B208 Agency 208 Unrest. Non-operating
      B80301 Unrestricted Fed. Instit. Allowance
        1100 Unrestricted Fed. Instit. Allowance
          11019 Earned Fed. Institutional Allowance
      B80302 Unrestricted Non-federal Misc.
        1200 Continuing Education Center
          12000 CE Fiscal Year Budgets
          12001 CE Operations
          12002 CE Operations-VTRC Arlington Conf C
          12053 CE Non-Credit Courses
          12055 CE Credit Courses
          12056 CE Technical Assitance Programs
          12058 CE Returned Surplus Funds
          12059 CE Credit Contract Courses
        1201 Distance Learning-Continuing Educat
          12010 IDDL CE Fiscal Year Budgets

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FUND Hierarchy Report (as of 03-JAN-2012)

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12011  IDDL CE Operations
12012  IDDL Non CEU Courses
12013  IDDL CEU Courses
12014  IDDL CE Returned Revenues
1202   Distance Learning-Degree (IDDL Ent)
12020  IDDL Enterprise Fiscal Year Budgets
12021  IDDL Enterprise Operations
12022  IDDL Enterprise Courses
12023  IDDL Enterprise Surplus Funds
1250   Unrest. Non-fed Inst All. & OSP Clr
12519  Earned Non-fed. Inst. Allowance
12599  Unrest. Sponsored Pgms Clearing
B80307 Technology Fee Fund
1C  Agy 229 Current Unrestricted
   C229 Agency 229 Current Unrestricted
   C90300 229 Educational and General
1500   E & G AES Matching Funds
15021  Hatch Supplement - AES
15100  229 AES Cost Sharing Funds
15500  229 AES Other Than Cost Sharing
15800  229 E & G Ancillary/Self-Supporting
15850  229 AES Recoveries/Clr (No NSF)
1600   E & G VCE Matching Funds
16022  Smith-Lever Offset - VCE
16024  VCE - Support from Counties
16026  VCE - VRS & Life Insurance
16100  229 VCE Cost Sharing Funds
16124  VCE - County Cost Sharing
16168  VCE - State Match 4H Urban
16169  VCE - State Match 4H Rural
16170  VCE - State Match Special Projects
16172  VCE - State Match Part-Time Farming
16175  VCE - State Match Water Quality
16177  VCE - State Match Rural Development
16500  229 VCE Other Than Cost Sharing
16850  229 VCE Recoveries/Clr (No NSF)
1D  Local Current Unrestricted
   D400 Local Funds Current Unrestricted
       DLFGEN Local Funds Educ. & General
           1900 Local Funds Educ. & General
               19000 Other Local Fund Educ & General
               19045 Local Funds Investment Earnings
               19046 Local Funds Investment Earnings-New
               19050 Local Funds-European Studies Center
1F  Agency 208 Returned Overhead Funds
   F208 Agency 208 Returned Overhead Funds
       B80303 Returned Overhead Funds
           1300 Returned Overhead Funds
               13000 Overhead Fiscal Year Budgets
               13100 Ret. Overhead Capital Share
               13200 Ret. Overhead Admin. Share
               13300 Ret. Overhead College Share
               13400 Ret. Overhead State Share
               13500 Ret. Overhead Bioinfo Capital Share
               13800 Overhead Loan Offset
           1390 Service Centers
               13900 Service Centers

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## FUND Hierarchy Report (as of 03-JAN-2012)

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1391 Quarry - (Budget <> Cash)
    13910 Quarry (NSF)
    13911 Quarry Recovery/Clearing (No NSF)
    13912 Quarry Fiscal Year Budgets
1392 Renovations - (Budget <> Cash)
    13920 Renovations Direct Operating
    13921 Renovations Direct Labor & Indirect
    13922 Utility Renovations Direct Operatin
    13923 UPDC-Renovation Projects
    13924 UPDC-Renov Direct Labor & Indirect
    13925 Physical Plant Reimbursables
    13926 UPDC-Capital Direct Labor & Indirec
1T Agy 208 Unrestricted Auxiliary
   T208 Agency 208 Unrestricted Auxiliaries
      A80306 Auxiliary Enterprise Funds
        1800 Auxiliary Enterprise Budget Pools
          18501 Auxiliary Enterprise Budget Pools
        1851 Parking Auxiliary Funds
          18510 Parking Auxiliary Operating
          18512 NOVA Parking Services
          18513 Office of Transportation
          18514 Trans & Campus Serv-Air Trans MR
          18515 Parking Aux Blacksburg Transit
          18516 Parking Aux Blacksburg Transit Resv
          18517 Parking Aux-Parking Service Reserve
        1852 The Inn at VT & Skelton Cnf Ctr
          18520 The Inn at VT & Skelton Cnf Ctr
          18521 IVTSCC-Furn, Fixture, Equipment Res
        1853 Student Center Auxiliary
          18530 Squires Student Center
          18531 Johnston Student Center
          18532 Cranwell International Ctr Auxil.
          18533 Donaldson Brown Grad Life Center
          18534 Multicultural Prg and Serv - Auxil
          18535 Student Ctr Due to Trustee
          18537 Student Organizations
          18580 Chapel Auxiliary
        1854 Center for the Arts
          18536 Center for the Arts Facility
          18540 Ctr for the Arts Oper Due to Trstee
          18541 Center for the Arts Operating
          18542 Ctr for the Arts Fac-Due to Trustee
        1856 Student Health Aux. Funds
          18560 Student Health Aux. Funds
          18562 Counseling Services
          18563 Alcohol Education
          18565 Student Health Due to Trustee
        1857 Tailor Shop Auxiliary
          18570 Tailor Shop Auxiliary
        1858 VT Rescue Squad Aux. Funds
          18564 Rescue Squad
          18584 VT Rescue Squad Due to Trustee
        1859 Electric Service Funds
          18585 Electric Serv Due to Trustee
          18590 Electric Service Aux Operating
        1860 Golf Course Auxiliary
          18600 Golf Course Auxiliary

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1862 18601 Golf Course Auxiliary Reserve
      18620 Dorm and Dining Funds
      18625 Housing and Residential Life
      18630 Dorm - Due to Trustee
      18635 Dining Halls
      18640 Dining - Due to Trustee
      18640 Dorm & Dining Maintenance
      18641 D&D Maintenance Due to Trustee
      18645 European Studies Center Auxiliary
      18646 ESC D&D Loan Repayment
      18647 CESA VAT Reserve
      18680 Food Stores - Operations
1869 Telecommunciation Funds
      18690 Telecommunications Operations
      18692 Telecommunications Reserve
      18693 LMDS-High Bandwidth
      18694 Blacksburg Electronic Village
      18695 Telecomm. Earmarked Reserve
1874 Orientation Auxiliary
      18745 Orientation Auxiliary
      18746 Orientation Hokie Camp
1876 Library Auxiliary
      18760 Library Auxiliary
1878 Recreational Sports Auxiliary
      18780 Recreational Sports Operating
      18785 Rec. Sports Due to Trustee
1879 Athletics Pledges Due to Trustee
      18790 Athletics Pledges Due to Trustee
187A Allocated Central Auxiliary Costs
      18700 Auxiliary Enterprise Security
      18701 Auxiliary Financial Management
      18720 Auxiliary Enterprise Service Accts
      18773 Auxiliary Bursar Support
187B Central Auxiliary Direct Assistance
      18771 Central Auxiliary Direct Assistance
      18772 Aux Campus Heat Plant Planning
1880 Auxiliary Temporary Capital Outlay
      18800 Auxiliary Temporary Capital Outlay
1881 Career Services Auxiliary
      18810 Career Services Auxiliary
      18815 Career Serv Aux-Due to Trustee
1890 Software Sales Auxiliary
      18900 Software Sales Operating
T400 Local Funds Auxiliaries
      ALFAUX Local Funds Auxiliaries
            1807 Hokie Passport Auxiliary
            18070 Hokie Passport Auxiliary
            18071 Hokie Passport Equipment Reserve
            18072 Hokie Passport Operating Reserve
1810 Library Cafe Auxiliary
      18110 Library Cafe Auxiliary Operating
      18111 Library Cafe Reserve Fund
1820 Athletics Auxiliary
      18210 Athletic Aux. Operating
      18212 Women's Sports Reserve
      18214 NCAA Funding
      18230 Athletic SEZ Stadium Addition
    
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## FUND Hierarchy Report (as of 03-JAN-2012)

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	18231	Athletic Westside Expansion
	18235	Athletic Capital Assessment
	18240	Athletic Debt Service
	18250	Athletic Reserve Maintenance
	18251	Athletics Deferred Revenue
1821		Athletics Auxiliary Trustee Offset
	18290	Athletics Auxiliary Trustee Offset
1830		Licensing Auxiliary
	18308	Licensing Auxiliary
	18309	Licensing Reserve
	18310	Pouring Rights Auxiliary
1840		Central Auxiliary Direct Assistance
	18410	Central Auxiliary Direct Assistance
1850		Allocated Cntrl Local Fnd Aux Cost
	18500	Allocated Cntrl Local Fnd Aux Cost
1870		Fleet Services
	18710	Fleet Services
1875		Div of Student Affairs Central Aux
	18750	Div of Student Affairs Central Aux
1885		Printing Services Auxiliary
	18850	Printing Services Auxiliary
1895		Student Athlete Academic Support Sr
	18950	Student Athlete Academic Support Sr

## FUND Hierarchy Report (as of 03-JAN-2012)

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20 Current Restricted Funds
  2E Agy 208 Current Restricted
    E208 Agency 208 Current Restricted
      E80100 Restricted State Appropriations
        2200 Restricted State Appropriations
          22120 Eminent Scholars
          22220 Maint. of Excellence
          22320 State Student Financial Assist.
          22920 Other Restricted State Approp.
          22921 Commonwealth Research Initiative
      E80301 Federal Grants and Contracts
        2300 Federal Grants and Contracts - OSP
          23030 Misc. Federal Agencies G&C
          23031 NASA G&C
          23032 NSF G&C
          23033 Agriculture G&C
          23034 Dept. of Energy G&C
          23035 Dept. of Defense G&C
          23036 DHHS G&C
          23037 Dept. of Interior G&C
          23038 USAID G&C
          23039 Dept. of Education G&C
          23040 Federal Flow Through Industrial G&C
          23041 Dept of Transportation G&C
          23042 Dept of Justice G&C
          23043 Dept of Commerce G&C
          23044 EPA G&C
          23045 TVA G&C
          23046 Federal Flow Through Va G&C
          23047 Fed Flow Thru Non-Va State G&C
          23048 Fed Flow Thru Non-Va University G&C
          23049 Federal G&C Clearing Fund
        2800 Federal Grants and Contracts-Misc.
          28027 Federal CE Credit Courses
          28028 Federal CE Non Credit Courses
          28029 Federal DOD CE Cr Contract Courses
          28030 Federal Va Flowthr CE Cr Contr Cour
          28040 Federal Grants and Contracts-Misc.
          28042 Dept of Justice-Forfeited Asset Prg
      E80302 Non-Federal Grants and Contracts
        2310 State Grants and Contracts - OSP
          23184 Virginia State Govt. G&C
          23185 Virginia Vendor Relationship
          23189 CIT - State Govt. Awards
          23194 State G&C Clearing Fund
          23196 State (Not Va) Govt G&C
        2320 Local Grants and Contracts
          23285 G&C from Various Local Govts.
          23295 Local G&C Clearing Fund
        2330 Private Grants and Contracts - OSP
          23380 Commercial G&C
          23381 Commercial Non-VA University G&C
          23383 Pratt Funds G&C
          23384 VTF Sponsored 501(c)3 G&C
          23386 VT Foundation G&C (non-Pratt)
          23387 G&C from Various Private Sources
          23388 CIT - Private Sector Awards

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FUND Hierarchy Report (as of 03-JAN-2012)

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                23390 Private G&C Revenue Collection
                23391 Misc. Foundations G&C
                23392 Intellectual Properties G&C
                23393 Residual G&C
                23394 Ag Field Trials G&C
                23395 General Research G&C
                23396 Industrial Affiliate Programs
                23399 Private G&C Clearing Fund
2810 State Grants and Contracts - Misc.
        28184 State Grants and Contracts - Misc.
        28186 State Forfeited Asset Program
2820 Local Grants and Contracts - Misc
        28285 Local Grants & Contracts - Misc
2830 Private Grants and Contracts -Misc.
        28386 VT Foundation Professorships
        28396 Royalty Distributions
        28397 University Private Funds
        28398 VT Foundation Scholarships
E80305 Unique Military Activities
        2400 Unique Military Activities
            24020 Unique Military Activities
E80308 Federal Work Study
        2500 Federal Work Study
            25039 Federal Work Study
E80311 Eminent Scholars Private Match
        2600 Eminent Scholars Private Match
            26086 Eminent Scholars Private Match
E80320 Va. Grad/Undergrad Assistance Match
        2700 Va. Grad/Undergrad Assistance Match
            27086 Va. Grad/Undergrad Assistance Match
E80326 Fed G&C-OSP-ARRA-Interior-15.931
        2318 Fed G&C-OSP-ARRA-Interior-15.931
            23089R ARRA-Interior-15.931
            23090R ARRA-Interior-15.931-Fed Flow Thru
            23091R ARRA-Interior-15.931-Clearing
E80327 Fed G&C-OSP-ARRA-Energy-81.135
        2319 Fed G&C-OSP-ARRA-Energy-81.135
            23092R ARRA-Energy-81.135
            23093R ARRA-Energy-81.135-Clearing
            23094R ARRA-Energy-81.135-Fed Flow Thru
E80346 Fed G&C-OSP-ARRA-Energy-81.133
        2308 Fed G&C-OSP-ARRA-Energy-81.133
            23065R ARRA-Energy-81.133
            23066R ARRA-Energy-81.133 Clearing
            23071R ARRA-Energy-Fed Flow Thru-81.133
E80347 Fed G&C-OSP-ARRA-NIST-11.609
        2311 Fed G&C-OSP-ARRA-NIST-11.609
            23069R ARRA-NIST-11.609
            23070R ARRA-NIST-11.609-Clearing
            23072R ARRA-NIST-Fed Flow Flow-11.609
E80348 Fed G&C-OSP-ARRA-Energy-81.041
        2342 Fed G&C-OSP-ARRA-Energy-81.041
            23099R ARRA-Energy-Fed Flow Thru-81.041
            23100R ARRA-Energy-81.041 Clearing
E80351 Federal G&C-OSP-ARRA-NSF
        2301 Federal G&C-OSP-ARRA-NSF
            23032R ARRA-NSF G&C
    
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## FUND Hierarchy Report (as of 03-JAN-2012)

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		23051R	ARRA-NSF Clearing
		23053R	ARRA-NSF Federal Flow Through
E80352	Federal	G&C-OSP-ARRA-NIH	
	2302	Federal	G&C-OSP-ARRA-NIH
		23036R	ARRA-DHHS G&C
		23052R	ARRA-DHHS Clearing
		23054R	ARRA-NIH Federal Flow Through
E80356	Fed	G&C-OSP-ARRA-Energy-81.122	
	2317	Fed	G&C-OSP-ARRA-Energy-81.122
		23086R	ARRA-Energy-Fed Flow Thru-81.122
		23087R	ARRA-Energy-81.122-Clearing
E80358	Fed	G&C-OSP-ARRA-Energy-81.087	
	2312	Fed	G&C-OSP-ARRA-Energy-81.087
		23073R	ARRA-Energy-81.087
		23074R	ARRA-Energy-81.087-Clearing
		23088R	ARRA-Energy-Fed Flow Thru-81.087
E80363	Fed	G&C-OSP-ARRA-Justice-16.804	
	2303	Fed	G&C-OSP-ARRA-Justice-16.804
		23055R	ARRA-Justice-16.804
		23056R	ARRA-Justice-16.804 Clearing
E80364	Fed	G&C-OSP-ARRA-Energy-81.049	
	2304	Fed	G&C-OSP-ARRA-Energy-81.049
		23057R	ARRA-Energy-81.049 Fed Flow Through
		23058R	ARRA-Energy-81.049 Clearing
		23075R	ARRA-Energy-81.049
E80365	Fed	G&C-OSP-ARRA-DOD Contract W912HQ	
	2305	Fed	G&C-OSP-ARRA-DOD Contract W912HQ
		23059R	ARRA-Defense Contract W912HQ09C0058
		23060R	ARRA-DOD-W912HQ09C0058-Clearing
E80367	Fed	G&C-OSP-ARRA-Energy-81.042	
	2344	Fed	G&C-OSP-ARRA-Energy-81.042
		23103R	ARRA-Energy-Fed Flow Thru-81.042
		23104R	ARRA-Energy-81.042 Clearing
E80371	ARRA - Federal	Work Study	
	2501	ARRA - Federal	Work Study
		25139	ARRA - Federal Work Study
E80372	Fed	G&C-OSP-ARRA-Education-84.396	
	2343	Fed	G&C-OSP-ARRA-Education-84.396
		23101R	ARRA-Education-84.396-Fed Flow Thru
		23102R	ARRA-Education-84.396-Clearing
E80375	Fed	G&C-OSP-ARRA-NASA Contracts	
	2309	Fed	G&C-OSP-ARRA-NASA Contracts
		23067R	ARRA-NASA FFT Contracts
		23068R	ARRA-NASA FFT Contracts-Clearing
		23083R	ARRA-NASA Contracts
E80378	Fed	G&C-OSP-ARRA-Labor-17.275	
	2314	Fed	G&C-OSP-ARRA-Labor-17.275
		23079R	ARRA-Labor-17.275-Clearing
		23080R	ARRA-Labor-Fed Flow Thru-17.275
E80380	Fed	G&C-OSP-ARRA-Commerce-11.558	
	2313	Fed	G&C-OSP-ARRA-Commerce-11.558
		23076R	ARRA-Commerce-11.558-Clearing
		23077R	ARRA-Commerce-11.558
		23078R	ARRA-Commerce-Fed Flow Thru-11.558
E80391	Fed	G&C-OSP-ARRA-VDSS-93.713	
	2307	Fed	G&C-OSP-ARRA-VDSS-93.713
		23063R	ARRA-VDSS-93.713 Fed Flow Through

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                23064R  ARRA-VDSS-93.713 Clearing
E80392  FedG&C-OSP-ARRA-DOD Cont PSA1159787
        2306    FedG&C-OSP-ARRA-DOD Cont PSA1159787
                23061R  ARRA-Defense Contract-PSA#1159787
                23062R  ARRA-DOD Cont-PSA#1159787-Clearing
E80395  Fed G&C-OSP-ARRA-Energy FFTContract
        2315    Fed G&C-OSP-ARRA-Energy FFTContract
                23081R  ARRA-Energy FFT Contracts-Clearing
                23082R  ARRA-Energy FFT Contracts
E80396  Fed G&C-OSP-ARRA-ENERGY-81.128
        2316    Fed G&C-OSP-ARRA-Energy-81.128
                23084R  ARRA-Energy-81.128 Fed Flow Through
                23085R  ARRA-Energy-81.128 Clearing
E80397  Fed G&C-OSP-ARRA-Education-84.384
        2341    Fed G&C-OSP-ARRA-Education-84.384
                23097R  ARRA-Education-84.384-Fed Flow Thru
                23098R  ARRA-Education-84.384-Clearing
E80399  Fed G&C-OSP-ARRA-DHHS-93.710
        2340    Fed G&C-OSP-ARRA-DHHS-93.710
                23095R  ARRA-DHHS-93.710-Fed Flow Thru
                23096R  ARRA-DHHS-93.710-Clearing
E80951  Commonwealth Technology Research Fd
        2710    Commonwealth Technology Research Fd
                27120   Commonwealth Technology Research Fd
2F  Agy 229 Current Restricted
    F229 Agency 229 Current Restricted
        F90301 Federal Appropriations
                2110    Federal AES Appropriations
                        21161   Federal Hatch Funds
                        21162   Federal Regional Research
                        21163   Federal McIntire Stennis
                        21178   Fed. Animal Disease and Health
                2150    Federal VCE Appropriations
                        21565   Fed. Smith-Lever
                        21566   Fed. Extension Nutrition
                        21567   Fed. Extension Nutrition - 4H
                        21568   Fed. SL 4H Fund - Urban
                        21569   Fed. SL 4H Fund - Rural
                        21570   Fed. SL Special Projects
                        21571   Fed. SL Farm Safety
                        21572   Fed. SL Part-time Farming
                        21573   Renewable Natural Resources
                        21574   Federal SL Integrated Mgt.
                        21575   Fed. SL Section 3D Water Quality
                        21576   Fed. SL Penalty Mail
                        21577   Fed. SL Section 3C Rural Devlp.
                        21578   Fed. SL Penalty Mail Refunds
                        21579   Fed. SL Fringe Appropriation
2G  Local Current Restricted
    G400 Local Funds Current Fds Restricted
        GLFCFR Local Funds Current Fds Restricted
                2900    Local Funds State Appropriations
                        29020   Local Funds State Appropriations
                2910    Local Funds Federal Appropriations
                        29185   Local Funds Federal Appropriations
                2920    Restricted Endowment Funds
                        29283   Pratt Funds - Local

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FUND Hierarchy Report (as of 03-JAN-2012)

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	29284	Rolls Royce Funds - Local
2930	Local Funds	Federal G&C
	29330	Local Funds Other Federal G&C
	29331	Local Funds NASA G&C
	29332	Local Funds NSF G&C
	29333	Local Funds Agriculture G&C
	29334	Local Funds Dept. of Energy G&C
	29335	Local Funds Dept. of Defense G&C
	29336	Local Funds DHHS G&C
	29337	Local Funds Dept. of Interior G&C
	29338	Local Funds USAID G&C
	29339	Local Funds Dept. of Education G&C
	29340	Local Funds Fed. Flow Through G&C
	29341	Local Funds Dept of Transp G&C
	29342	Local Funds Dept of Justice G&C
	29343	Local Funds Dept of Commerce G&C
	29344	Local Funds EPA G&C
	29345	Local Funds TVA G&C
	29349	Local Funds Federal Clearing G&C
2940	Local Funds	State Govt. G&C
	29496	Local Funds State Govt. G&C
2950	Local Funds	Local Govt. G&C
	29585	Local Funds Local Govt. G&C
2960	Local Funds	Private G&C
	29683	Local Funds Fellowships-VTF-Pratt
	29686	Local Funds Fellowships-VTF
	29697	Local Funds Private G&C
2970	Local Funds	Private Gifts
	29710	Local Funds Private Gifts

FUND Hierarchy Report (as of 03-JAN-2012)

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40 Loan Funds  
4H Loan Funds - Federal  
    H400 Loan Funds - Federal  
        HLFFLF Loan Funds - Federal  
            4100 Loan Funds - Federal Funding  
                41000 Loan Funds - Federal Funding  
            4300 Loan Funds - Federal Matching  
                43000 Loan Funds - Federal Matching  
4I Loan Funds - University  
    I400 Loan Funds - University  
        ILFULF Loan Funds - University  
            4500 Loan Funds - University  
                45000 Loan Funds - University

## FUND Hierarchy Report (as of 03-JAN-2012)

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60 Endowment Funds  
6J Endowment Funds - Quasi  
    J400 Endowment Funds - Quasi  
        JLFQEF Endowment Funds - Quasi  
            6210 Restricted Endowments - Quasi  
                62110 Pratt Endowment  
                62120 Donaldson Brown Endowment  
                62130 Chinese Geosci Scholar Endow  
                62140 Rolls Royce-State Funded Endowment  
            6250 Unrestricted Endowments - Quasi  
                62510 Athletic Professorship Endowment  
                62511 Athletic Multicultural Endowment  
                62520 Student Health Insur. Endowment  
6K Endowment Funds - True  
    K400 Endowment Funds - True  
        KLFTEF Endowment Funds - True  
            6110 Restricted Endowments - True  
                61100 Restricted Endowments - True  
            6150 Unrestricted Endowments - True  
                61500 Land Grant Endowment

FUND Hierarchy Report (as of 03-JAN-2012)

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70 Annuity & Life Income Funds  
7L Life Income Funds  
    L800 Life Income Funds  
        LFDLIF Life Income Funds  
            7200 Life Income Funds  
                72000 Life Income Funds  
7M Annuity Funds  
    MLFANF Annuity Funds  
        7100 Annuity Funds  
            71000 Annuity Funds  
M400 Annuity Funds

## FUND Hierarchy Report (as of 03-JAN-2012)

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80 Agency Funds
  8W Agency Funds - Tuition Remission
    W400 Agency Funds - Tuition Remission
      WLFTRS Tuition Remission Scholarships
        8190 Tuition Remission Scholarships
          81900 Tuition Remission Scholarships
      WLFTRW Tuition Remission Waivers
        8195 Tuition Remission Waivers
          81950 Tuition Remission Waivers
  8X Agency Funds - Local University
    X149 Health Insur Admin - Payroll Liab.
      X10620 Health Insurance Administration
        8162 Health Insurance Administration
          81620 Health Insurance Administration
    X158 Va Retirement System - Payroll Liab
      X10707 VRS Life Insurance
        8170 VRS Life Insurance
          81707 VRS Life Insurance
      X10710 VRS Retirement
        8171 VRS Retirement
          81710 VRS Retirement
      X10723 VRS Healthcare Retiree Credit
        8172 VRS Healthcare Retiree Credit
          81723 VRS Healthcare Retiree Credit
      X10725 Long Term Disability
        8175 Long Term Disability
          81725 Long Term Disability
      X10730 VRS Retirement-Police
        8173 VRS Retirement-Police
          81730 VRS Retirement-Police
    X161 Dept of Taxation - Payroll Liab.
      X10100 State Income Tax Withholdings
        8110 State Income Tax Withholdings
          81100 State Income Tax Withholdings
    X162 Flexible Benefit Accounts
      X10721 Flexible Benefit Accounts-Dep Care
        8176 Flexible Benefit Accounts-Dep Care
          81760 Flexible Benefit Accounts-Dep Care
      X10722 Flexible Benefit Accounts-Med Reim
        8177 Flexible Benefit Accounts-Med Reim
          81770 Flexible Benefit Accounts-Med Reim
      X20723 Flexible Benefit Accounts-Admin Fee
        8178 Flexible Benefit Accounts-Admin Fee
          81780 Flexible Benefit Accounts-Admin Fee
    X208 Fringe Reversions - Payroll Expense
      X80330 Fringe Reversions - Payroll Expense
        8179 Fringe Reversions - Payroll Expense
          81790 Fringe Reversions - Payroll expense
    X400 Agency Funds - Local Funds
      XFFAGF Agency Funds - Federal Funds
        8101 Agency Funds - Federal Funds
          81010 Federal Direct Lending
      XLFAGF Agency Funds - Local Funds
        8105 Agency Funds - Local Funds
          81050 Scholarships Agency Fund
          81060 Local Extension Agency Funds
          81061 Local Ext Agency Fds-Univ Bk Acct

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FUND Hierarchy Report (as of 03-JAN-2012)

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                81070  Student Organizations Agency Funds
                81080  Miscellaneous Agency Funds
                81090  Study Abroad Funds
                81091  Student Field Trips
                81301  Va Council for Vocational Educ.
X997  Dept of Accts - Payroll Liabilities
      X10201  DOA - Statewide Activities
                8120   DOA - Statewide Activities
                81201  DOA - Statewide Activities
      X10331  Dec HE Rate Differential - VRS Reti
                8121   Dec HE Rate Differential - VRS Reti
                81211  Dec HE Rate Differential - VRS Reti
      X10332  Dec HE Rate Differential - Group Lf
                8122   Dec HE Rate Differential - Group Lf
                81220  Dec HE Rate Differential - Group Lf
      X10333  Dec HE Rate Differ - Health Care Cr
                8123   Dec HE Rate Differ - Health Care Cr
                81231  Dec HE Rate Differ - Health Care Cr
      X10334  Dec HE Rate Differ - ST Disability
                8124   Dec HE Rate Differ - ST Disability
                81241  Dec HE Rate Differ - ST Disability
      X10700  DOA - Statewide Activities
                8127   DOA - Statewide Activities
                81700  DOA - Statewide Activities
8Y  Agency Endowment - Foundation
   Y800  Agency Endowment - Foundation
       YFDAGE  Agency Endowment
           8205  Agency Endowment
           82050  Agency Endowment
8Z  Investment Acct Funds - Foundation
   Z800  Investment Acct Funds - Foundation
       ZFDIAF  Investment Account Funds
           8905  Investment Account Funds
           89050  Investment Account Funds
    
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## FUND Hierarchy Report (as of 03-JAN-2012)

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90 Plant Funds Unexpended
  9P Plant Funds Unexpended
    P208 Plant Fds Unexpended - Agency 208
      P80100 State Approp. Cap. Outlay - PFU
        9005 State Approp. Cap. Outlay - PFU
          90050 State Approp. Cap. Outlay - PFU
      P80200 State Spec Revenue Cap. Outlay PFU
        9010 State Spec Revenue Cap. Outlay PFU
          90100 State Spec Revenue Cap. Outlay PFU
      P80300 Ed. & Gen. Cap. Outlay - PFU
        9015 Ed. & Gen. Cap. Outlay - PFU
          90150 Ed. & Gen. Cap. Outlay - PFU
      P80301 Federal Grant Cap. Outlay - PFU
        9020 Federal Grant Cap. Outlay - PFU
          90200 Federal Grant Cap. Outlay - PFU
      P80302 Non-Federal G&C Cap. Outlay - PFU
        9025 Non-Federal G&C Cap. Outlay - PFU
          90250 Non-Federal G&C Cap. Outlay - PFU
      P80303 Overhead Fund Cap. Outlay - PFU
        9030 Overhead Fund Cap. Outlay - PFU
          90300 Overhead Fund Cap. Outlay - PFU
      P80306 Auxiliary Capital Outlay - PFU
        9035 Auxiliary Capital Outlay - PFU
          90350 Auxiliary Capital Outlay - PFU
      P80348 Fiscal Stabilization - ARRA - PFU
        9075 Fiscal Stabilization - ARRA - PFU
          90750 ARRA Capital Outlay - PFU
      P80389 Surp Land/Buildings Cap Outlay -PFU
        9040 Surp Land/Buildings Cap Outlay -PFU
          90400 Surp Land/Buildings Cap Outlay -PFU
      P80811 9(B) Debt - Construction Costs -PFU
        9045 9(B) Debt - Construction Costs -PFU
          90450 9(B) Debt - Construction Costs -PFU
      P80813 9(C) Debt - Construction Costs -PFU
        9050 9(C) Debt - Construction Costs -PFU
          90500 9(C) Debt - Construction Costs -PFU
      P80815 9(D) Debt - Construction Costs -PFU
        9055 9(D) Debt - Construction Costs -PFU
          90550 9(D) Debt - Construction Costs -PFU
      P80817 VCBA 21st Century Pgm Fund-PFU
        9060 VCBA 21st Century Pgm Fund -PFU
          90600 VCBA 21st Century Pgm Fund -PFU
      P80821 VPBA Excess Bond Proceeds -PFU
        9065 VPBA Excess Bond Proceeds -PFU
          90650 VPBA Excess Bond Proceeds -PFU
      P80965 Central Capital Planning Fund -PFU
        9070 Central Capital Planning Fund -PFU
          90700 Central Capital Planning Fund -PFU
    P229 Plant Fds Unexpended - Agency 229
      P90100 State Approp. Cap. Outlay - PFU
        9105 State Approp. Cap. Outlay - PFU-229
          91050 State Approp. Cap. Outlay - PFU-229
      P90300 Ed. & Gen. Cap. Outlay - PFU 229
        9115 Ed. & Gen. Cap. Outlay - PFU 229
          91150 Ed. & Gen. Cap. Outlay - PFU 229
      P90301 Federal Grant Cap. Outlay - PFU-229
        9120 Federal Grant Cap. Outlay - PFU-229

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FUND Hierarchy Report (as of 03-JAN-2012)

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          91200   Federal Grant Cap. Outlay - PFU-229
P90302 Non-Federal G&C Cap. Outlay - PFU
          9125   Non-Federal G&C Cap. Outlay - PFU
          91250   Non-Federal G&C Cap. Outlay - PFU
P90303 Overhead Fund Cap. Outlay - PFU-229
          9130   Overhead Fund Cap. Outlay - PFU-229
          91300   Overhead Fund Cap. Outlay - PFU-229
P90348 Fiscal Stabilization-ARRA-PFU 229
          9175   Fiscal Stabilization-ARRA-PFU 229
          91750   ARRA Capital Outlay - PFU 229
P90811 9(B) Debt - Construction Costs -PFU
          9145   9(B) Debt - Construction Costs -PFU
          91450   9(B) Debt - Construction Costs -PFU
P90817 VCBA 21st Century Pgm Fund-PFU
          9160   VCBA 21st Century Pgm Fund -PFU
          91600   VCBA 21st Century Pgm Fund -PFU
P90965 Central Cap Planning Fund - PFU 229
          9165   Central Cap Planning Fund - PFU 229
          91650   Central Cap Planning Fund - PFU 229
P400   Plant Fds Unexpended - Local Funds
PLFPFU Plant Fds Unexpended - Local Funds
          9080   Plant Fds Unexpended - Local Funds
          90800   Plant Fds Unexpended - Local Funds
          9090   9(C) Construction Fds - Trustee-PFU
          90900   9(C) Construction Fds - Trustee-PFU
          9095   9(D) Construction Fds - Trustee-PFU
          90950   9(D) Construction Fds - Trustee-PFU
          9096   Commercial Paper-Trustee-PFU
          90960   Commercial Paper-Trustee-PFU

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## FUND Hierarchy Report (as of 03-JAN-2012)

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92 Plant Funds Renewal & Replacement  
9Q Plant Funds Renewal & Replacement  
Q208 Plant Funds-Ren. & Repl.- Agy 208

- Q80100 State Approp. Cap. Outlay - PFR
  - 9205 State Approp. Cap. Outlay - PFR
    - 92050 State Approp. Cap. Outlay - PFR
- Q80297 Asbestos Trust Fund Cap. Outlay PFR
  - 9210 Asbestos Trust Fund Cap. Outlay PFR
    - 92100 Asbestos Trust Fund Cap. Outlay PFR
- Q80300 Ed. & Gen. Cap. Outlay - PFR
  - 9215 Ed. & Gen. Cap. Outlay - PFR
    - 92150 Ed. & Gen. Cap. Outlay - PFR
- Q80301 Federal Grant Cap. Outlay - PFR
  - 9220 Federal Grant Cap. Outlay - PFR
    - 92200 Federal Grant Cap. Outlay - PFR
- Q80302 Non-Federal G&C Cap. Outlay - PFR
  - 9225 Non-Federal G&C Cap. Outlay - PFR
    - 92250 Non-Federal G&C Cap. Outlay - PFR
- Q80303 Overhead Fund Cap. Outlay - PFR
  - 9230 Overhead Fund Cap. Outlay - PFR
    - 92300 Overhead Fund Cap. Outlay - PFR
- Q80306 Auxiliary Capital Outlay - PFR
  - 9235 Auxiliary Capital Outlay - PFR
    - 92350 Auxiliary Capital Outlay - PFR
- Q80386 Proceeds -Sales of Recyc. Mat.-PFR
  - 9238 Proceeds -Sales of Recyc. Mat.-PFR
    - 92380 Proceeds -Sales of Recyc. Mat.-PFR
- Q80387 Gen. Fd Surp Prop Cap. Outlay -PFR
  - 9240 Gen. Fd Surp Prop Cap. Outlay -PFR
    - 92400 Gen. Fd Surp Prop Cap. Outlay -PFR
- Q80388 Non GF Surp Prop Cap. Outlay -PFR
  - 9245 Non GF Surp Prop Cap. Outlay -PFR
    - 92450 Non GF Surp Prop Cap. Outlay -PFR
- Q80389 Sale Real Est - Cap. Outlay -PFR
  - 9250 Sale Real Est - Cap. Outlay -PFR
    - 92500 Sale Real Est - Cap. Outlay -PFR
- Q80800 Debt - Construction Costs -PFR
  - 9253 Debt - Construction Costs -PFR
    - 92530 Debt - Construction Costs -PFR
- Q80811 9(B) Debt - Construction Costs -PFR
  - 9255 9(B) Debt - Construction Costs -PFR
    - 92550 9(B) Debt - Construction Costs -PFR
- Q80813 9(C) Debt - Construction Costs -PFR
  - 9260 9(C) Debt - Construction Costs -PFR
    - 92600 9(C) Debt - Construction Costs -PFR
- Q80815 9(D) Debt - Construction Costs -PFR
  - 9265 9(D) Debt - Construction Costs -PFR
    - 92650 9(D) Debt - Construction Costs -PFR
- Q80817 VCBA 21st Century Pgm Fund-PFR
  - 9267 VCBA 21st Century Pgm Fund -PFR
    - 92670 VCBA 21st Century Pgm Fund -PFR
- Q80965 Central Capital Planning Fund-PFR
  - 9275 Central Capital Planning Fund - PFR
    - 92750 Central Capital Planning Fund - PFR
- Q81088 Federal Surp Prop Cap. Outlay -PFR
  - 9270 Federal Surp Prop Cap. Outlay -PFR
    - 92700 Federal Surp Prop Cap. Outlay -PFR

FUND Hierarchy Report (as of 03-JAN-2012)

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Q229  Plant Fds Ren. & Repl. - Agency 229
      Q90100 State Approp. Cap. Outlay - PFR
            9305 State Approp. Cap. Outlay - PFR-229
                  93050 State Approp. Cap. Outlay - PFR-229
Q90303 Overhead Fund Cap. Outlay - PFR
        9330 Overhead Fund Cap. Outlay - PFR
            93300 Overhead Fund Cap. Outlay - PFR
Q90817 VCBA 21st Century Pgm Fund-PFR
        9367 VCBA 21st Century Pgm Fund -PFR
            93670 VCBA 21st Century Pgm Fund -PFR
Q90965 Central Capl Planning Fund-PFR 229
        9365 Central Cap Planning Fund - PFR 229
            93650 Central Cap Planning Fund - PFR 229
Q400  Plant Fds Ren & Repl - Local Funds
      QLFPPR Plant Fds Ren & Repl - Local Funds
            9280 Plant Fds Ren & Repl - Local Funds
                  92800 Plant Fds Ren & Repl - Local Funds
            9290 9(C) Construction Fds - Trustee-R&R
                  92900 9(C) Construction Fds - Trustee-R&R
            9295 9(D) Construction Fds - Trustee-R&R
                  92950 9(D) Construction Fds - Trustee-R&R

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FUND Hierarchy Report (as of 03-JAN-2012)

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94 Plant Funds Retirement of Debt
  9R Plant Funds Retirement of Debt
    R208 Plt Fds-Retirement of Debt -Agy 208
      R80100 Equip Trust Fund Debt Serv -General
        9405 Equip Trust Fund Debt Serv -General
          94050 Equip Trust Fund Debt Serv -General
      R80300 Equip Trust Fund Debt Service - E&G
        9410 Equip Trust Fund Debt Service - E&G
          94100 Equip Trust Fund Debt Service - E&G
    R400 Plt Fds-Retirement of Debt-Local Fd
      RLFROD Debt Service - Local Funds
        9480 Debt Service - Local Funds
          94800 Debt Service - Local Funds
        9482 ARRA-Build America Bonds-Trustee
          94820 ARRA-Build America Bonds-Trustee
        9485 University Services -Trustee
          94850 University Services -Trustee
        9486 Dorm & Dining -Trustee
          94860 Dorm & Dining -Trustee
        9487 Utility Services - Trustee
          94870 Utility Services - Trustee
        9488 Other - Trustee
          94880 Other - Trustee
        9489 Athletics - Trustee
          94890 Athletics - Trustee
  
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FUND Hierarchy Report (as of 03-JAN-2012)

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96 Net Investment in Plant  
9S Net Investment in Plant  
    S400 Plt Fds - Net Investment -Local Fds  
        SLFNIP Plt Fds - Net Investment -Local Fds  
            9605 Plt Fds - Net Investment -Local Fds  
                96050 Plt Fds - Net Investment -Local Fds

FUND Hierarchy Report (as of 03-JAN-2012)

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Report Parameters:

Chart of Accounts Code - U  
Fund Type Code -  
Include Terminated Funds - N  
Include Data Entry Funds - N  
Effective Date - 03-JAN-2012