

FUND Hierarchy Report (as of 02-APR-2024)

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10 Current Unrestricted Funds
  1A Agy 208 Unrestricted Operating
      A208 Agency 208 Unrestricted Operating
          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
              1040 208 E & G Earmarked Funds
                  10400 208 E & G Earmarked Funds
              1060 208 E & G Scholarship Funds
                  10600 208 E & G Scholarship Funds
              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
                  10933 Equipment Trust Phase 33
                  10934 Equipment Trust Phase 34
                  10935 Equipment Trust Phase 35
                  10936 Equipment Trust Phase 36
                  10937 Equipment Trust Phase 37
          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
                  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
    
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		12010	IDDL CE Fiscal Year Budgets
		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
		12024	IDDL Research Support
	1220		0302 Scholarship Funds
		12200	0302 Scholarship Funds
	1250		Unrest. Non-fed Inst All. & OSP Clr
		12519	Earned Non-fed. Inst. Allowance
		12599	Unrest. Sponsored Pgms Clearing
	1275		Fin Ast for E&G/Research Ancillary
		12750	Neuromotor Research Clinic
		12751	Helmet Testing
		12752	Central OH Research Ancillary
		12752A	Budget Pool Research Ancillary
		12753	NDSSL Social Machines Technology
	1280		Unrestricted Non-Fed Endowment Inv
		12800	Unrestricted Non-Fed Endowment Inv
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)
		1710	229 VEC Revenue Generation
			17100 229 VEC Revenue Generation
			17101 Budget Pool - 229 VEC Rev Gen
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
			19010 Local Funds Feasibility Study VTF
			19020 Local Funds-Licensing & Trademark
			19025 Local Funds-Multicultural Affairs

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19030 Local Funds-Student Health Insuranc
19045 Local Funds Investment Earnings
19046 Local Funds Investment Earnings-New
19047 Local Funds Investment - VTF Agency
19048 Local Fds Inv Non-Trst Aux-VTF Agy
19050 Local Funds-European Studies Center
19060 Local Funds - VTCSOM User Charges
19070 Local Funds-University Initiatives
19071 Local Funds - IC Parking Endwmt
19072 Local Fund-Univ Pandemic Assistance
19079 Local Funds-University Earmarked
19080 Local Funds-Inv & Debt Mgt Support
19081 Local Funds-Lines of Credit
19082 Local Funds-VTCSOM Cmtd Pay 1YR Ars
1910 Study Abroad Funds
      81090 Study Abroad Funds
1920 Student Budget Board Funds
      81070 Student Orgs-Agency Funds-RSO-SBB
      81071 Student Orgs-Agency Funds-UCSO
      81073 SBB Contingency
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
      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 Site & Infrastruc Direct Recovery
        13923 UPDC-Renovation Projects
        13924 UPDC-Renov Direct Labor & Indirect
        13925 Facilities Reimbursable Direct Cost
        13926 UPDC-Capital Direct Labor & Indirec
        13927 Maintenance Reserve Renovation Act
        13928 Minor Modifications
        13929 Athletics In-House PM
        13933 Renovations Project Management
      1394 Other Externally Funded Activities
        13940 Other Externally Funded Activities
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

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	18510	Parking Auxiliary Operating
	18512	NOVA Parking Services
	18513	Business Services
	18514	Trans & Campus Serv-Air Trans MR
	18515	Parking Aux Blacksburg Transit
	18516	Parking Aux Blacksburg Transit Resv
	18517	Parking Aux-Lot Replacement Reserve
	18518	Innovation Campus Parking
	18519	NOVA Transportation Services
1852		The Inn at VT & Skelton Cnf Ctr
	18520	The Inn at VT & Skelton Cnf Ctr
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
	18540	Ctr for the Arts Oper Due to Trstee
	18541	Center for the Arts Operating
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
	18601	Golf Course Auxiliary Reserve
1862		Dorm and Dining Funds
	18620	Housing and Residential Life
	18625	Dorm - Due to Trustee
	18630	Dining Halls
	18635	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
	18696	Telecomm. Equipment Refreshment

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1874	Orientation Auxiliary
18745	Orientation Auxiliary
18747	Family and Alumni Programs
1876	Library Auxiliary
18760	Library Auxiliary
1877	Cultural & Community Centers
18775	Cultural & Community Centers Aux
18776	Cultural Centers Due to Trustee
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
18720	Auxiliary Enterprise Service Accts
18770	Student Accts Curr Month Coll.
187B	Central Aux Assist Univ Earmarked
18771	Central Aux Assist Univ Earmarked
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
1808	Fanatics Auxiliary
18080	Fanatics Auxiliary
1810	Library Cafe Auxiliary
18110	Library Cafe Auxiliary Operating
18111	Library Cafe Reserve Fund
1820	Athletics Auxiliary
18210	Athletic Aux. Operating
18214	NCAA Funding
18215	NCAA Student Support
18216	NCAA One-Time Distribution
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
1835	University Earmarked
18350	University Earmarked
1838	GS Childcare
18380	GS Childcare
1840	Central Auxiliary Direct Assistance
18410	Central Auxiliary Direct Assistance

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	18450	Aux Central Assistance SFA
1841	Central	Internal Loan Activity
	18411	Internal Loan Interest Activity
	18412	Hanger Internal Loan Principal
	18413	Athletic Facility Imp Int Loan Prin
1846	Auxiliary	Clearing and Projects
	18420	Chiller Plant
	18425	Student Life Village Infrastructure
	18430	Turner Street Lease
	18435	Corp Leadership Military Sci CLMS
	18436	ICAB Boeing
	18460	One-Time Use
1847	Central	Scholarship & Endowment Clr
	18470	Central Scholarship & Endowment Clr
	18471	Central Scholarship Reserve
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
1898	VTCSOM	Bookstore
	18980	VTCSOM Bookstore

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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
          23050 Fed Flow Thru Non Profit/Fdn
        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 CALS G&C
          23384 VTF Sponsored 501(c)3 G&C
          23385 Pratt Funds ICTAS G&C
          23386 VT Foundation G&C (non-Pratt)
    
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	23387	G&C from Various Private Sources
	23388	CIT - Private Sector Awards
	23389	VTF Eminent Scholar Program
	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
	23397	Alumni Distinguished Professor Fund
	23398	Academic Partnership Programs
	23399	Private G&C Clearing Fund
2810		State Grants and Contracts - Misc.
	28035	Fed Va Flowthru Student Fin Aid
	28184	State Grants and Contracts - Misc.
	28185	VCCR Network Activities
	28186	State Forfeited Asset Program
2820		Local Grants and Contracts - Misc
	28285	Local Grants & Contracts - Misc
2830		Private Grants and Contracts -Misc.
	28370	Thapar VT
	28371	IIT-KPG VT
	28375	NMIMS VT
	28380	Virginia HHR - VT Share
	28381	VA Racing Revenues - VT Share
	28386	VT Foundation Professorships
	28387	VCOM Capital Grant
	28396	Royalty Distributions
	28396A	Royalty Budget Pool
	28397	University Private Funds
	28398	VT Foundation Scholarships
2840		Restricted Non-Fed Endowment Inv
	28400	Restricted Non-Fed Endowment Inv
2850		Commonwealth Cyber Initiative
	22930	Commonwealth Cyber Init - Hub
	22931	Commonwealth Cyber Init - Node
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
E80321		ARP COVID St & Loc Fiscal Recovery
	2455	ARP COVID St & Loc Fiscal Recovery
	24550	ARP CSLFR - Student Financial Aid
E80323		ELC - COVID19 Prevention & Control
	2445	ELC - COVID19 Prevention & Control
	24450	ELC - COVID19 Prevention & Control
E80329		Child Care & Dvlp Block Grant COVID
	2465	CCDF COVID-19

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E80338      24650  CCDF COVID-19
CARES Act - Minority Serving Inst
2490      24900  CARES Act - Minority Serving Inst
           24900  CARES Act Minority Serving Inst
E80341  GEER Fund - COVID-19
2495      GEER Fund - COVID-19
           24950  GEER Fund - COVID-19
E80342  CARES Act Relief Fund - General
2480      CARES Act Relief Fund - General
           24800  CARES Act Relief Fund - E&G
           24801  CARES Act Relief Fund - Aux
E80344  CARES Act: Higher Edu Fd - Student
2460      CARES Act: Higher Edu Fd - Student
           24600  CARES Central Funds - Student
2461      CRRSAA: HEERF 2 - Student Aid
           24610  CRRSAA HEERF 2 Funding - Student
2462      ARP: HEERF 3 - Student Aid
           24620  ARP HEERF 3 Funding - Student
E80346  VA Innovative internship Fund
2346      VA Innovative Internship Fund
           23460  VA Innovative Internship Fund
E80369  CARES Act: Higher Edu Fd - Inst
2470      CARES Act: Higher Edu Fd - Inst
           24700  CARES Central Funds - Institution
2471      CRRSAA: HEERF 2 - Institutional Aid
           24710  CRRSAA HEERF 2 Institutional Funds
2472      ARP: HEERF 3 - Institutional Aid
           24720  ARP HEERF 3 Institutional Funds
E80371  FEMA - State Agy - COVID-19
2440      FEMA - State Agy - COVID-19
           24400  FEMA - State Agy - COVID-19
E80756  Virginia Research Investment Fund
2730      Virginia Research Investment Fund
           27300  Virginia Research Investment Fund
E80817  VCBA 21st Century Pgm Fund-Pgm 110
2210      Commonwealth Cyber Init Debt
           22940  Commonwealth Cyber Init Reno&Equip
E80901  Chesapeake Bay Restoration Fund
2720      Chesapeake Bay Restoration Fund
           27200  Chesapeake Bay Restoration Fund
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
    
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                21572   Fed. SL Part-time Farming
                21573   Renewable Natural Resources
                21577   Fed. SL Section 3C Rural Devlp.
                21579   Fed. SL Fringe Appropriation
F90342 CARES Act Relief Fund - Gen (229)
        2485    CARES Act Relief Fund - Gen (229)
        24850   CARES Act Relief Fund - E&G 229
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 True Endowment Funds
                29284  Rolls Royce Funds - Local
                29286  Pouring Rights - Local
           2921   Restricted Quasi-Endowment Funds
                29283  Pratt Funds - Local
                29285  Student Insurance Settlement-Local
           2922   Restricted Endowment Investments
                29220  Local Fds Inv-VTF Agency Restricted
           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
                29687  Local Funds-Donaldson Brown Schol
                29697  Local Funds Private G&C
                29698  Resource Consortium
           2970   Local Funds Private Gifts
                29710  Local Funds Private Gifts
    
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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

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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
          62150 Student Ins Settlement Endowment
          62160 Pouring Rights Endowment
        6250 Unrestricted Endowments - Quasi
          62510 Athletic Professorship Endowment
          62511 Athletic Multicultural Endowment
          62520 Student Health Insur. Endowment
          62530 Local Fund VTF Investment Endowment
          62540 Licensing & Trademark Endowment
          62550 Innovation Campus Parking 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
    
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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

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80 Agency Funds
  8V Agency Funds - Position Allocation
    V400 Position Allocation-208
      V80300 PosAll-208 E&G-0300
        V1000 PosAll-208 E&G Positions
          V10500 PosAll-208 E&G
      V80302 PosAll-208 E&G-0302
        V1200 PosAll-208-0302 Position
          V12001 PosAll-Continuing Ed Admin
      V80303 PosAll-Returned Overhead Funds
        V1391 PosAll-Quarry-(Budget<>Cash)
          V13910 PosAll-Quarry (NSF)
        V1392 PosAll-Renov Drct Labor & Indirect
          V13921 PosAll-Procurement Salary-Renovatio
        V1393 PosAll-Capital Design and Construct
          V13930 PosAll-Capctl Dsgn & Const Indirect
          V13931 PosAll-Capctl Dsgn & Const Direct
      V80305 PosAll-Unique Military Activities
        V2400 PosAll-Unique Military Activities
          V24020 PosAll-Unique Military Activities
      V80306 PosAll-208 Auxiliary-0306
        V1807 PosAll-Hokie Passport Auxiliary
          V18070 PosAll-Hokie Passport Auxiliary
        V1820 PosAll-Athletics Auxiliary
          V18210 PosAll-Athletic Aux. Operating
        V1830 PosAll-Licensing Auxiliary
          V18308 PosAll-Licensing Auxiliary
        V1851 PosAll-Parking Auxiliary Funds
          V18510 PosAll-Parking Auxiliary Operating
          V18513 PosAll-Bus. Serv Planning & Dvlpmnt
          V18514 PosAll-Air Trans Auxiliary
          V18515 PosAll-Blacksburg Transit
        V1852 PosAll-The Inn at VT & Skelton Cnf
          V18520 PosAll-The Inn at VT & Skelton Cnf
        V1853 PosAll-Student Center Auxiliary
          V18530 PosAll-Student Centers & Activities
        V1854 PosAll-Center for the Arts
          V18541 PosAll-Center for the Arts Operatng
        V1856 PosAll-Student Health Aux. Funds
          V18560 PosAll-Student Health Aux Funds
          V18562 PosAll-Counseling Services
          V18563 PosAll-Alcohol Education
        V1857 PosAll-Tailor Shop Auxiliary
          V18570 PosAll-Tailor Shop Auxiliary
        V1859 PosAll-Electric Service Funds
          V18590 PosAll-Electric Serv Aux Operating
        V1860 PosAll-Golf Course Auxiliary
          V18600 PosAll-Golf Course Auxiliary
        V1862 PosAll-Dorm and Dining Funds
          V18620 PosAll-Housing and Residence Life
          V18630 PosAll-Dining Halls
          V18645 PosAll-European Studies Center Aux
        V1869 PosAll-Telecommunication Funds
          V18690 PosAll-Telecommunications Operation
        V1870 PosAll-Fleet Services
          V18710 PosAll-Fleet Services
        V1872 PosAll-Aux Pool Clearing
    
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FUND Hierarchy Report (as of 02-APR-2024)

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V1874  V18721 PosAll-Aux Pool Clearing
        PosAll-Orientation Auxiliary
        V18745 PosAll-Orientation Auxiliary
V1875  PosAll-Div of Std Affairs Cntrl Aux
        V18750 PosAll-Div of Std Affairs Cntrl Aux
V1876  PosAll-Library Auxiliary
        V18760 PosAll-Library Photocopy
V1877  PosAll-Cultural & Community Centers
        V18775 PosAll-Cultural & Community Centers
V1878  PosAll-Recreational Sports Aux
        V18780 PosAll-Recreational Sports Operatng
V187A  PosAll-Allocated Central Aux Cost
        V18700 PosAll-Aux Enterprise Security
        V18701 PosAll-Aux Financial Management
V1881  PosAll-Career Services Auxiliary
        V18810 PosAll-Career Services Auxiliary
V1885  PosAll-Printing Services Auxiliary
        V18850 PosAll-Printing Services Auxiliary
V1890  PosAll-Software Sales Auxiliary
        V18900 PosAll-Software Sales Operating
V1895  PosAll-Student Athlete Academic Sup
        V18950 PosAll-Student Athlete Academic Sup
V80387 PosAll-General Surplus Property
V1770  PosAll-General Surplus
        V17700 PosAll-General Surplus Property
V401  Position Allocation-229
V90300 PosAll-229 Education & General
        V1500 PosAll-E&G-AES Matching Funds
                V15500 PosAll-229 AES Othr Than Cost Share
        V1600 PosAll-E&G-VCE Matching Funds
                V16500 PosAll-229 VCE Othr Than Cost Share
V90301 PosAll-229 Federal Appropriations
        V2110 PosAll-Federal AES Appropriations
                V21161 PosAll-Federal Hatch Funds
                V21162 PosAll-Federal Regional Research
        V2150 PosAll-Federal VCE Appropriations
                V21565 PosAll-Fed. Smith-Lever
                V21566 PosAll-Fed. Extension Nutrition
V402  Position Allocation-Local
VLFGEN PosAll-208 Local Funds E&G
        V1900 PosAll-Local Funds E&G
                V19080 PosAll-Local Funds IDM
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
X161  Dept of Taxation - Payroll Liab.
        X10100 State Income Tax Withholdings
    
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FUND Hierarchy Report (as of 02-APR-2024)

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      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
      81015   NSF Scholarship Repayments
      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
      81062   4H Clubs
      81072   UCSO Self-Generated Funds
      81074   RSO Gift Clearing
      81075   VTF America-to-go Reimbursements
      81080   Miscellaneous Agency Funds
      81081   Student Ins Settlement Agency Funds
      81085   Payroll Liability Agency Funds
      81086   Sales Tax Collections
      81091   Student Field Trips
      81301   Va Council for Vocational Educ.
      81400   VTCSOM Agency Funds
X997  Dept of Accts - Payroll Liabilities
      X10201  DOA - Statewide Activities
      8120    DOA - Statewide Activities
      81201   DOA - Statewide Activities
      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 02-APR-2024)

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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 02-APR-2024)

	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

FUND Hierarchy Report (as of 02-APR-2024)

- 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 02-APR-2024)

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

FUND Hierarchy Report (as of 02-APR-2024)

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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
          94851 University Services Trustee-VTF Agy
        9486 Dorm & Dining -Trustee
          94860 Dorm & Dining -Trustee
          94861 Dorm & Dining Trustee - VTF Agency
        9487 Utility Services - Trustee
          94870 Utility Services - Trustee
        9488 Other - Trustee
          94880 Other - Trustee
        9489 Athletics - Trustee
          94890 Athletics - Trustee
          94891 Athletics Trustee - VTF Agency

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FUND Hierarchy Report (as of 02-APR-2024)

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 02-APR-2024)

Report Parameters:

Chart of Accounts Code - U
Fund Type Code -
Include Terminated Funds - N
Include Data Entry Funds - N
Effective Date - 02-APR-2024