

FUND Hierarchy Report (as of 02-JUL-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 VCE 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
        13913 Quarry Stormwater Project Loan
      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
        13941 Ext Funded University Activities
1T Agy 208 Unrestricted Auxiliary
  T208 Agency 208 Unrestricted Auxiliaries
    A80306 Auxiliary Enterprise Funds
      1800 Auxiliary Enterprise Budget Pools
  
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	18501	Auxiliary Enterprise Budget Pools
1851	Parking	Auxiliary Funds
	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	Telecomm	unication Funds
	18690	Telecommunications Operations
	18692	Telecommunications Reserve
	18693	LMDS-High Bandwidth
	18694	Blacksburg Electronic Village

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		18695	Telecomm. Earmarked Reserve
		18696	Telecomm. Equipment Refreshment
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

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1840	Central Auxiliary Direct Assistance
18410	Central Auxiliary Direct Assistance
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
E80309		Opioid Abatement Fund
	2550	Opioid Abatement Fund
	25050	Opioid Abatement Fund
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
	24551	ARP CSLFR - Institutional Grants
E80323		ELC - COVID19 Prevention & Control



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2445      ELC - COVID19 Prevention & Control
          24450      ELC - COVID19 Prevention & Control
E80329 Child Care & Dvlp Block Grant COVID
2465      CCDF COVID-19
          24650      CCDF COVID-19
E80338 CARES Act - Minority Serving Inst
2490      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
    
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                21566 Fed. Extension Nutrition
                21567 Fed. Extension Nutrition - 4H
                21568 Fed. SL 4H Fund - Urban
                21569 Fed. SL 4H Fund - Rural
                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

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

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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-JUL-2024)

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V1874  V18721 PosAll-Aux Pool Clearing
      V1874 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-JUL-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-JUL-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-JUL-2024)

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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

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

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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

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

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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 02-JUL-2024)

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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 - 02-JUL-2024