

FUND Hierarchy Report (as of 02-APR-2025)

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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
                  10938 Equipment Trust Phase 38
          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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FUND Hierarchy Report (as of 02-APR-2025)

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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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FUND Hierarchy Report (as of 02-APR-2025)

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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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FUND Hierarchy Report (as of 02-APR-2025)

	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

FUND Hierarchy Report (as of 02-APR-2025)

		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

FUND Hierarchy Report (as of 02-APR-2025)

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
1899	VT Services
18990	VT Services

FUND Hierarchy Report (as of 02-APR-2025)

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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
          22922 Patient Research Center
      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 CCI Hub and Node 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
    
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FUND Hierarchy Report (as of 02-APR-2025)

	23386	VT Foundation G&C (non-Pratt)
	23387	G&C from Various Private Sources
	23388	CIT - Private Sector Awards
	23389	VT Foundation 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
	28372	Mahindra University Partnership
	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

FUND Hierarchy Report (as of 02-APR-2025)

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                24551  ARP CSLFR - Institutional Grants
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
                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

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                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
                    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
    
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FUND Hierarchy Report (as of 02-APR-2025)

29710 Local Funds Private Gifts

FUND Hierarchy Report (as of 02-APR-2025)

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 02-APR-2025)

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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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FUND Hierarchy Report (as of 02-APR-2025)

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 02-APR-2025)

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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-Captrl Dsgn & Const Indirect
          V13931 PosAll-Captrl 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-2025)

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V1874  V18721  PosAll-Aux Pool Clearing
      PosAll-Orientation Auxiliary
V1875  V18745  PosAll-Orientation Auxiliary
      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
V1899  PosAll-VT Services
      V18990  PosAll-VT Services
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
    
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FUND Hierarchy Report (as of 02-APR-2025)

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
 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
 81087 Payroll Liability - Aetna SMI
 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

FUND Hierarchy Report (as of 02-APR-2025)

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

FUND Hierarchy Report (as of 02-APR-2025)

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-2025)

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-2025)

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-2025)

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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-2025)

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-2025)

Report Parameters:

Chart of Accounts Code - U
Fund Type Code -
Include Terminated Funds - N
Include Data Entry Funds - N
Effective Date - 02-APR-2025