

FUND Hierarchy Report (as of 02-JAN-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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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-JAN-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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	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	Telecommuni	cation 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

## FUND Hierarchy Report (as of 02-JAN-2025)

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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
1899	VT Services
18990	VT Services

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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 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
          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
	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
	24551	ARP CSLFR - Institutional Grants



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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
           2150 Federal VCE Appropriations
    
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                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
                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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FUND Hierarchy Report (as of 02-JAN-2025)

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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-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-JAN-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 V18760 PosAll-Library Photocopy
      PosAll-Library Auxiliary
V1877 V18775 PosAll-Cultural & Community Centers
      PosAll-Cultural & Community Centers
V1878 V18780 PosAll-Recreational Sports Operatng
      PosAll-Recreational Sports Aux
V187A V18700 PosAll-Aux Enterprise Security
      PosAll-Aux Financial Management
V1881 V18810 PosAll-Career Services Auxiliary
      PosAll-Career Services Auxiliary
V1885 V18850 PosAll-Printing Services Auxiliary
      PosAll-Printing Services Auxiliary
V1890 V18900 PosAll-Software Sales Operating
      PosAll-Software Sales Auxiliary
V1895 V18950 PosAll-Student Athlete Academic Sup
      PosAll-Student Athlete Academic Sup
V1899 V18990 PosAll-VT Services
      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-JAN-2025)

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

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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-JAN-2025)

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

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

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92 Plant Funds Renewal & Replacement
  9Q Plant Funds Renewal & Replacement
    Q208 Plant Funds-Ren. & Repl.- Agy 208
      Q80100 State Approp. Cap. Outlay - PFR
        9205 State Approp. Cap. Outlay - PFR
          92050 State Approp. Cap. Outlay - PFR
      Q80297 Asbestos Trust Fund Cap. Outlay PFR
        9210 Asbestos Trust Fund Cap. Outlay PFR
          92100 Asbestos Trust Fund Cap. Outlay PFR
      Q80300 Ed. & Gen. Cap. Outlay - PFR
        9215 Ed. & Gen. Cap. Outlay - PFR
          92150 Ed. & Gen. Cap. Outlay - PFR
      Q80301 Federal Grant Cap. Outlay - PFR
        9220 Federal Grant Cap. Outlay - PFR
          92200 Federal Grant Cap. Outlay - PFR
      Q80302 Non-Federal G&C Cap. Outlay - PFR
        9225 Non-Federal G&C Cap. Outlay - PFR
          92250 Non-Federal G&C Cap. Outlay - PFR
      Q80303 Overhead Fund Cap. Outlay - PFR
        9230 Overhead Fund Cap. Outlay - PFR
          92300 Overhead Fund Cap. Outlay - PFR
      Q80306 Auxiliary Capital Outlay - PFR
        9235 Auxiliary Capital Outlay - PFR
          92350 Auxiliary Capital Outlay - PFR
      Q80386 Proceeds -Sales of Recyc. Mat.-PFR
        9238 Proceeds -Sales of Recyc. Mat.-PFR
          92380 Proceeds -Sales of Recyc. Mat.-PFR
      Q80387 Gen. Fd Surp Prop Cap. Outlay -PFR
        9240 Gen. Fd Surp Prop Cap. Outlay -PFR
          92400 Gen. Fd Surp Prop Cap. Outlay -PFR
      Q80388 Non GF Surp Prop Cap. Outlay -PFR
        9245 Non GF Surp Prop Cap. Outlay -PFR
          92450 Non GF Surp Prop Cap. Outlay -PFR
      Q80389 Sale Real Est - Cap. Outlay -PFR
        9250 Sale Real Est - Cap. Outlay -PFR
          92500 Sale Real Est - Cap. Outlay -PFR
      Q80800 Debt - Construction Costs -PFR
        9253 Debt - Construction Costs -PFR
          92530 Debt - Construction Costs -PFR
      Q80811 9(B) Debt - Construction Costs -PFR
        9255 9(B) Debt - Construction Costs -PFR
          92550 9(B) Debt - Construction Costs -PFR
      Q80813 9(C) Debt - Construction Costs -PFR
        9260 9(C) Debt - Construction Costs -PFR
          92600 9(C) Debt - Construction Costs -PFR
      Q80815 9(D) Debt - Construction Costs -PFR
        9265 9(D) Debt - Construction Costs -PFR
          92650 9(D) Debt - Construction Costs -PFR
      Q80817 VCBA 21st Century Pgm Fund-PFR
        9267 VCBA 21st Century Pgm Fund -PFR
          92670 VCBA 21st Century Pgm Fund -PFR
      Q80965 Central Capital Planning Fund-PFR
        9275 Central Capital Planning Fund - PFR
          92750 Central Capital Planning Fund - PFR
      Q81088 Federal Surp Prop Cap. Outlay -PFR
        9270 Federal Surp Prop Cap. Outlay -PFR
          92700 Federal Surp Prop Cap. Outlay -PFR
    
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FUND Hierarchy Report (as of 02-JAN-2025)

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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-JAN-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

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

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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-JAN-2025)

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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-JAN-2025