

Chart V Fund Type and Fund Level Hierarchy

Fund Type 1	Fund Type 1 Title	Fund Type 2	Fund Type 2 Title	Fund Level 1	Fund Level 1 Title	Fund Level 2	Fund Level 2 Title	Fund Level 3	Fund Level 3 Title	Fund Level 4	Fund Level 4 Title		
1	Current Unrestricted Funds	10	General Education	10	General Education	100	General Education Operations						
						101	General Education Reserves						
				11	Central Revenues and Allocations	11	Central Revenues and Allocations						
				12	Local Service	12	Local Service	120	Revenue Generation				
								121	Internal Vandal Strategic Loan Fund				
								122	Facilities and Admin Dept Return				
								123	Start-up / Special Initiative Funds				
				13	Clearing Funds	13	Clearing Funds						
				14	Unrestricted Gifts	14	Unrestricted Gifts						
				15	Service Center	15	Service Center	150	Operating				
								151	Reserve				
				16	Student Fees	16	Student Fees	160	Other Student Fees				
								161	Student Lab and Course Fees				
				17	Benefits	17	Benefits						
				19	Current Unrestricted Accruals	19	Current Unrestricted Accruals						
		2	Current Restricted Funds	20	Ag Research and Extension	20	Ag Research and Extension	200	Research	2000	Federal	20001	Hatch
										2001	State	20010	Agr Research State General Account
												20012	Equine Reproduction
												20013	Multi-state Research
							201	Extension	2010	Federal	20100	Smith-Lever	
									2011	State	20110	State General Acct-Extension Serv.	
									2012	County	20120	County Extension	
				21	Restricted Gifts	21	Restricted Gifts						
				22	Sponsored Programs	22	Sponsored Programs	220	Federal		Master Fund		Sub Fund
								221	State				
								222	Other				
				23	Student Aid Funds	23	Student Aid Funds	230	Federal	2301	Federal Grants		
										2302	Federal Loans		
										2303	Federal Work study		
								231	State	2311	State Grants		
										2312	State Work Study		
								232	Scholarships	2321	Central Funded Cash		
										2322	Annual Funded		
										2323	CIT Funded		
										2324	Other		
								2325	Agency				
								2326	Central Funded Out of State Waivers				
		24	Other Restricted - Appropriations	24	Other Restricted - Appropriations								
		29	Current Restricted Accruals	29	Current Restricted Accruals								
3	Auxiliary Funds	30	Auxiliary Enterprises	30	Auxiliary Enterprises	309	Operations-Intercollegiate Athletic						
		39	Auxiliary Accruals	39	Auxiliary Accruals								
4	Loan Funds	40	Loan Funds	40	Loan Funds	400	NDSL (Perkins)						
						401	Other Student Loan Funds						
		49	Loan Funds Accruals	49	Loan Funds Accruals								
8	Agency Funds	80	Agency Funds	80	Agency Funds								
		89	Agency Accruals	89	Agency Accruals								
9	Plant Funds	90	Unexpended Plant Funds	90	Unexpended Plant Funds								
		91	Renewal & Replacement Funds	91	Renewal & Replacement Funds								
		92	Retirement of Indebtedness	92	Retirement of Indebtedness								
		93	Investment in Plant	93	Investment in Plant								
		99	Plant Fund Accruals	99	Plant Fund Accruals								