

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				
		1R	General Education Reserves	1R	General Education Reserves						
		1S	General Education Summer Session	1S	General Education Summer Session	1S003	Gen Ed Summer - CLASS				
						1S004	Gen Ed Summer - CALS				
						1S005	Gen Ed Summer - CBE				
						1S006	Gen Ed Summer - EHHS				
						1S007	Gen Ed Summer - Engineering				
						1S008	Gen Ed Summer - CNR				
						1S009	Gen Ed Summer - Law				
						1S010	Gen Ed Summer - COS				
						1S011	Gen Ed Summer - CAA				
						1S021	Gen Ed Summer - Central University				
		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	Finance and Admin Dept Return				
						123	Start-up / Special Initiative Funds				
						124	P3 Initiative Funds				
						129	Grant-Funded Positions				
		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)				

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		49	Loan Funds Accruals	49	Loan Funds Accruals	401	Other Student Loan Funds				
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						