Fund is the basic data element of the Chart of Accounts that identifies net assets, source of funding, and the owner of the fund balance. Fund hierarchy levels exist that allow reporting at summary or detail levels. The fund hierarchy consists of Fund Types and Fund Reporting Levels.

**Fund Type (Fund Category)**

- Educational and General Funds
- Designated Funds
- Restricted Funds
- Auxiliary Enterprise Funds
- Loan Funds
- Funds Functioning as Endowments
- Permanent Endowments
- Student and Other Organizations
- Texas Tech Foundation Inc
- Texas Tech Physician Associates
- Funds Held in Trust
- Unexpended Plant Funds
- Retirement of Indebtedness Funds
- Investment in Plant Funds
- Bank Fund
### Reporting Level 1

*(First two characters of fund number represent Fund Class)*

- **11** HEAF Funds
- **12** Permanent Health Funds
- **13** Medical Practice Income Plan
- **15** Nursing Income Plan
- **16** Health Professions Practice Income Plan
- **17** Pharmacy Income Plan
- **18** General Designated/Student Fees
- **19** Service Departments
- **20** Scholarships
- **21** Federal Grants and Contracts
- **22** State Grants and Contracts
- **23** Local Grants and Contracts
- **24/25** Private Gifts Grants and Contracts
- **30** Auxiliary Enterprises
- **40** Federal Loans
- **41** Institutional Loans
- **50** Funds Functioning as Endowments Unrestricted
- **51** Funds Functioning as Endowments Restricted Expendable
- **52** Funds Functioning as Endowments Restricted Nonexpendable Match
- **60** Permanent Endowments
- **80** Student and Other Organizations
- **81** TTFI Earnings
- **83** TTFI Restricted
- **84** TTFI Unrestricted
- **85** TTFI Permanent Endowments
- **8A** TTFI Funds Functioning as Endowments
- **88** Texas Tech Physician Associates
- **89** Held in Trust
- **94** Retirement of Indebtedness
- **96** Investment in Plant
- **9E** Unexpended Plant Permanent Health Funds
- **9F** Unexpended Plant HEAF
- **9G** Unexpended Plant Tuition Revenue Bonds
- **9H** Unexpended Plant Local Funds
- **99** Bank Fund
Go to [http://www.fiscal.ttuhsc.edu/fsm/training_home.aspx?category=foap](http://www.fiscal.ttuhsc.edu/fsm/training_home.aspx?category=foap) to learn more about funds or if you have additional questions, please contact Finance Systems Management at [fsm@ttuhsc.edu](mailto:fsm@ttuhsc.edu).