

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
01		Assets				01-JUL-1950 31-DEC-2099
10		Current Assets				01-JUL-1950 31-DEC-2099
	111000	Cash & Cash Equivalents	N	A		01-JUL-1950 31-DEC-2099
	111001	Cash Interfund	Y	A		01-JUL-1950 31-DEC-2099
	111005	CI Offset-Noncurrent BRIM Escrow	Y	A		01-JUN-2009 31-DEC-2099
	111006	CI Offset-Noncurrent Endowments	Y	A		01-JUN-2009 31-DEC-2099
	111007	CI Offset-Noncurrent Debt Reserve	Y	A		01-JUN-2009 31-DEC-2099
	111008	CI Offset-Commonfund Cash Equiv	Y	A		01-JUN-2009 31-DEC-2099
	111010	Cash on Deposit with State	Y	A		01-JUL-1950 31-DEC-2099
	111020	Cash on Hand	Y	A		01-JUL-1950 31-DEC-2099
	111030	Cash with Municipal Bond Commission	Y	A		01-JUL-1950 31-DEC-2099
	111100	Cash in Bank Accounts	Y	A		01-JUL-1950 31-DEC-2099
	111160	Commonfund Short Term Investments	Y	A		01-JAN-2006 31-DEC-2099
	111165	Commonfund ST Government Securities	Y	A		01-JUL-2008 31-DEC-2099
	111500	Investments-Current	N	A		06-MAR-2006 31-DEC-2099
	111510	Investments-Current	Y	A		06-MAR-2006 31-DEC-2099
	112000	Accounts Receivable	N	A		01-JUL-1950 31-DEC-2099
	112010	A/R Accrual (Year End FTMCOAS)	Y	A		01-JUL-1950 31-DEC-2099
	112100	Grants&Contracts Rec-Net of Allowan	N	A		01-JUL-1950 31-DEC-2099
	112101	Grants &Contracts Receivable	Y	A		07-APR-2009 31-DEC-2099
	112102	Grants &Contracts Receivab-Unbilled	Y	A		01-JUL-2006 31-DEC-2099
	112113	Allow for Doubtful Accts-Grants Rec	Y	A		01-JUL-1950 31-DEC-2099
	112200	Student Receivables-Net of Allowanc	N	A		01-JUL-1950 31-DEC-2099
	112210	Student Receivables	Y	A		01-JUL-1950 31-DEC-2099
	112220	Allow for Doubtful Acct-Student Rec	Y	A		01-JUL-1950 31-DEC-2099
	112300	Due from Other State Agencies	Y	A		01-JUL-1950 31-DEC-2099
	112400	Accounts Receivable - Other	Y	A		01-JUL-1950 31-DEC-2099
	112420	Payroll Redeposit Receivable	Y	A		01-APR-2007 31-DEC-2099
	115000	Due from Board	N	A		01-JUL-2006 31-DEC-2099
	115100	Interest Due from Board	Y	A		01-JUL-1950 31-DEC-2099
	115200	Bond Proceeds Due from Board	Y	A		01-JUL-1950 31-DEC-2099
	115300	Fees Due from Board	Y	A		01-JUL-1950 31-DEC-2099
	113000	Loans Receivable	N	A		01-JUL-1950 31-DEC-2099
	113100	Student Loans Rec-Net of Allowance	N	A		01-JUL-1950 31-DEC-2099
	113110	Student Loans Receivable	Y	A		01-JUL-1950 31-DEC-2099
	113120	Allow for Doubtful Act-Student Loan	Y	A		01-JUL-1950 31-DEC-2099
	114000	Due from other funds	Y	A		01-JUL-2006 31-DEC-2099
	114200	Due from other funds	Y	A		01-JUL-2006 31-DEC-2099
	116000	Inventories	N	A		01-JUL-1950 31-DEC-2099
	116200	Supplies & Stores Inventories	Y	A		01-JUL-1950 31-DEC-2099
	117000	Prepaid Expenses	N	A		01-JUL-2006 31-DEC-2099
	117100	Prepaid Expenses	Y	A		01-JUL-2006 31-DEC-2099
	118000	Other Current Assets	Y	A		01-JUN-2005 31-DEC-2099
	118100	Other Current Assets	Y	A		01-JUL-2006 31-DEC-2099
	119000	Advances	N	A		01-JUL-2006 31-DEC-2099
12		Non-Current Assets				01-JUL-1950 31-DEC-2099
	121000	Accounts Receivable-Noncurrent	N	A		01-JUL-1950 31-DEC-2099
	121010	Net Investment in Lease-Noncurrent	Y	A		01-JUL-1950 31-DEC-2099
	121011	Other Accounts Receivable-noncurren	Y	A		01-JUL-1950 31-DEC-2099
	121100	Noncurrent Cash & Cash Equivalents	N	A		01-JUL-2006 31-DEC-2099
	121001	Noncurrent Cash & Cash Equivalents	Y	A		01-JUL-2006 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM NEXT CHANGE
	122000	Loans Receivable-Noncurrent	N	A		01-JUL-1950	31-DEC-2099
	122010	Student Loans Receivable-Noncurrent	Y	A		01-JUL-1950	31-DEC-2099
	122011	Allowance Doubtful Accts-Noncurrent	Y	A		01-JUL-1950	31-DEC-2099
	122400	Investments-Noncurrent	N	A		01-JAN-2006	31-DEC-2099
	122410	Investments - US Agency Securities	Y	A		01-JUL-2006	31-DEC-2099
	122420	Investment - Accum Prem Amort	Y	A		01-JUL-2006	31-DEC-2099
	122430	Investment-Agency Mkt Adj	Y	A		01-JUL-2006	31-DEC-2099
	122440	Commonfund Intermediate Investments	Y	A		01-JUL-2006	31-DEC-2099
	122441	Commonfund Bond Investments	Y	A		01-JAN-2006	31-DEC-2099
	122442	Commonfund Equity Investments	Y	A		01-JAN-2006	31-DEC-2099
	122443	Commonfund Short Term Investments	Y	A		01-JUN-2009	31-DEC-2099
	122500	Other Assets - Noncurrent	N	A		01-JUL-1950	31-DEC-2099
	122510	Other Assets - Noncurrent	Y	A		01-JUL-1950	31-DEC-2099
	123000	Investment in Plant	N	A		01-JUL-1950	31-DEC-2099
	123100	Net Land Improvements	N	A		30-JUN-2001	31-DEC-2099
	123120	Land Improvements	Y	A		01-JUL-1950	31-DEC-2099
	123129	Accumulated Depreciation - Land Imp	Y	A		01-JUL-1950	31-DEC-2099
	123105	Property to be Transferred	Y	A		01-JUN-2009	31-DEC-2099
	123110	Land	Y	A		30-JUN-2001	31-DEC-2099
	123115	Construction in Progress	Y	A		01-JUL-2004	31-DEC-2099
	123131	Net Infrastructure	N	A		30-JUN-2001	31-DEC-2099
	123130	Infrastructure	Y	A		30-JUN-2001	31-DEC-2099
	123139	Accumulated Deprec-Infrastructure	Y	A		30-JUN-2001	31-DEC-2099
	123151	Net Buildings	N	A		01-JUL-1950	31-DEC-2099
	123150	Buildings	Y	A		30-JUN-2001	31-DEC-2099
	123159	Accumulated Depreciation-Buildings	Y	A		01-JUL-1950	31-DEC-2099
	123180	Net Equipment	N	A		01-JUL-1950	31-DEC-2099
	123183	Equipment	Y	A		01-JUL-2000	31-DEC-2099
	123189	Accumulated Depreciation - Equip.	Y	A		01-JUL-1950	31-DEC-2099
	123191	Net Library Books	N	A		01-JUL-1950	31-DEC-2099
	123190	Library Books	Y	A		30-JUN-2001	31-DEC-2099
	123199	Accumulated Depreciation-Libr Books	Y	A		01-JUL-1950	31-DEC-2099
02		Liabilities				01-JUL-1950	31-DEC-2099
20		Current Liabilities				01-JUL-1950	31-DEC-2099
	210000	Accounts Payable	N	A		01-JUL-1950	31-DEC-2099
	210010	A/P Accrual (Year End FTMCOAS)	Y	A		01-JUL-1950	31-DEC-2099
	2101	A/P Clearing - Refunds (GUACURR)	Y	A		01-JUL-1950	31-DEC-2099
	210100	Vendor Payables	Y	A		01-JUL-1950	31-DEC-2099
	210150	A/P Accrual (Year End Manual)	Y	A		01-JUL-1950	31-DEC-2099
	210200	Due to Other State Agencies	Y	A		01-JUL-1950	31-DEC-2099
	2106	A/P Currency Exchange (GUACURR)	Y	A		01-JUL-1950	31-DEC-2099
	224010	Capital Lease Interest Payable	Y	A		14-JUN-2000	31-DEC-2099
	226100	Bond Interest Payable	Y	A		14-JUN-2000	31-DEC-2099
	213000	Accrued Liabilities	N	A		01-JUL-1950	31-DEC-2099
	213050	Accrued Payroll	N	A		01-JUL-1950	31-DEC-2099
	213051	Payroll Liability - 24 Pay Faculty	Y	A		01-JUL-1950	31-DEC-2099
	213053	Payroll Liability-Student/Extra Hlp	Y	A		01-JUL-1950	31-DEC-2099
	213054	General Accrued Payroll	Y	A		01-JUL-1950	31-DEC-2099
	213055	Annual Employee Increment Liability	Y	A		01-JUL-1950	31-DEC-2099
	213200	Other Accrued Liabilities	N	A		01-JUL-2006	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	213070	Agency Fund Liability	Y	A		01-JUL-2006 31-DEC-2099
	213080	Other Accrued Liabilities	Y	A		01-JUL-2006 31-DEC-2099
	213082	Due to MCTC - Current portion	Y	A		01-JUN-2009 31-DEC-2099
	213900	Deferred Revenue	N	A		01-JUL-2006 31-DEC-2099
	213910	Deferred Revenue	Y	A		01-JUL-2006 31-DEC-2099
	213920	Deferred Rent Revenue	Y	A		19-JUN-2009 31-DEC-2099
	214000	Compensated Absence Liab-Current	N	A		02-JUL-1950 31-DEC-2099
	214014	Compensated Absence Liab-Current	Y	A		01-JUL-1950 31-DEC-2099
	214500	Debt to Commission-Current	N	A		01-JUL-1950 31-DEC-2099
	214510	Debt to Commission-Current	Y	A		01-JUL-1950 31-DEC-2099
	215000	Capital Lease Obligation-Current	N	A		01-JUL-1950 31-DEC-2099
	215020	Capital Lease Obligation-Current	Y	A		01-JUL-1950 31-DEC-2099
	216000	Bonds Payable-Current	N	A		01-JUL-1950 31-DEC-2099
	216110	Bonds Payable-Current	Y	A		01-JUL-1950 31-DEC-2099
	217000	Deposits	N	A		01-JUL-1950 31-DEC-2099
	217050	Student Deposits	Y	A		01-JUL-1950 31-DEC-2099
	218500	Due to Other Funds	N	A		01-JUL-2006 31-DEC-2099
	218510	Due to Other Funds	Y	A		01-JUL-2006 31-DEC-2099
	220000	Deferred Revenue	Y	A		01-JUL-1950 31-DEC-2099
	220010	Loans Payable	N	A		01-JUL-2006 31-DEC-2099
	220100	Notes Payable	N	A		01-JUL-2006 31-DEC-2099
	221000	Due to MURC	Y	A		11-DEC-2002 31-DEC-2099
22		Non-Current Liabilities				01-JUL-1950 31-DEC-2099
	221100	Accrued Liabilities - Noncurrent	N	A		01-JUL-1950 31-DEC-2099
	221110	Accrued Liabilities - Noncurrent	Y	A		01-JUL-1950 31-DEC-2099
	221115	Due To MCTC - Noncurrent	Y	A		01-JUN-2009 31-DEC-2099
	222005	Advances from Federal Sponsors	N	A		01-JUL-1950 31-DEC-2099
	222006	Advances from Federal Sponsors	Y	A		01-JUL-1950 31-DEC-2099
	222012	Compensated Absences Liability	N	A		01-JUL-1950 31-DEC-2099
	222014	Annual Leave Liab-Current Employees	Y	A		01-JUL-1950 31-DEC-2099
	222016	Sick Leave Liab-Eligible to Retire	Y	A		01-JUL-1950 31-DEC-2099
	222017	Sick Leave Liab-Not Eligible to Ret	Y	A		01-JUL-1950 31-DEC-2099
	222018	Sick Leave Liab-Retired Employees	Y	A		01-JUL-1950 31-DEC-2099
	222020	OPEB Liability	N	A		01-JUL-2007 31-DEC-2099
	222021	OPEB Liability - PEIA Net ARC	Y	A		01-JUL-2007 31-DEC-2099
	222100	Notes Payable - Non-Current	N	A		19-JUN-2009 31-DEC-2099
	223000	Debt to Commission-Noncurrent	N	A		01-JUL-1950 31-DEC-2099
	223010	Debt to Commission-Noncurrent	Y	A		01-JUL-1950 31-DEC-2099
	224000	Capital Lease Obligation	N	A		01-JUL-1950 31-DEC-2099
	224020	Capital Lease Principal Payable	Y	A		01-JUL-1950 31-DEC-2099
	226000	Bonds Payable	N	A		01-JUL-1950 31-DEC-2099
	226110	Bond Principal Payable	Y	A		01-JUL-1950 31-DEC-2099
03		Control Accounts				01-JUL-1950 31-DEC-2099
31		Control Accounts				01-JUL-1950 31-DEC-2099
	3000	Control Accounts	N	A		01-JUL-1950 31-DEC-2099
	3010	Revenue Control Account	N	A		21-JUL-1999 31-DEC-2099
	3020	Expenditure Control Account	N	A		13-DEC-2003 31-DEC-2099
	3022	PY-Budgeted Expenditure Control	N	A		21-JUL-1999 31-DEC-2099
	3030	Actual Transfer Control Account	N	A		21-JUL-1999 31-DEC-2099
	3040	Encumbrance Control Account	N	A		21-JUL-1999 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	3041	PY - Encumbrance Control Account	N	A		01-JUL-1950 31-DEC-2099
	3045	Budget Reservation Control Account	N	A		21-JUL-1999 31-DEC-2099
	3050	Offset - Encumbrance Reserve	N	A		21-JUL-1999 31-DEC-2099
	3055	Offset - Budget Reservation Control	N	A		21-JUL-1999 31-DEC-2099
	3060	Budgeted Revenue Control Account	N	A		21-JUL-1999 31-DEC-2099
	3070	Budgeted Expenditure Control Acct	N	A		21-JUL-1999 31-DEC-2099
	3080	Budgeted Transfer Control Acct	N	A		21-JUL-1999 31-DEC-2099
	3090	PY - Budgeted Change Fund Balance	N	A		21-JUL-1999 31-DEC-2099
	3095	PY - Encumbrance Reserve	N	A		21-JUL-1999 31-DEC-2099
	3099	Offset-Budgeted Change to Fund Bal	N	A		21-JUL-1999 31-DEC-2099
	3110	Budgeted Labor Control Account	N	A		21-JUL-1999 31-DEC-2099
	3120	Labor Control Account	N	A		21-JUL-1999 31-DEC-2099
04		Fund Balance				01-JUL-1950 31-DEC-2099
40		Fund Balance				01-JUL-1950 31-DEC-2099
	400000	Fund Balance	N	A		01-JUL-2006 31-DEC-2099
	400100	Fund Balance-Beginning	Y	A		03-JUN-2009 31-DEC-2099
	400300	Fixed Asset Module Equity Acct	Y	A		01-JUL-2006 31-DEC-2099
45		Net Assets				01-JUL-1950 31-DEC-2099
	450100	Inv in Cap Assets Net of Debt	Y	A		02-JUL-1950 31-DEC-2099
	450200	Restricted Nonexpendable	Y	A		01-JUL-1950 31-DEC-2099
	450300	Restricted Exp-Rest by State Code	Y	A		01-JUL-1950 31-DEC-2099
	450310	Restricted Exp-Scholarships	Y	A		01-JUL-1950 31-DEC-2099
	450320	Restricted Exp-Sponsored Projects	Y	A		01-JUL-1950 31-DEC-2099
	450330	Restricted Exp-Loans	Y	A		01-JUL-1950 31-DEC-2099
	450340	Restricted Exp-Capital Projects	Y	A		01-JUL-1950 31-DEC-2099
	450350	Restricted Exp-Debt Service	Y	A		01-JUL-1950 31-DEC-2099
	450400	Unrestricted Net Assets	Y	A		01-JUL-1950 31-DEC-2099
50		Revenue				01-JUL-1950 31-DEC-2099
51		Revenue				01-JUL-1950 31-DEC-2099
	500	Revenue Budget	N	A		01-APR-2003 31-DEC-2099
	500001	Revenue Budget Balance Forward	Y	A		01-APR-2003 31-DEC-2099
	5000	Tuition and Fees	N	A		01-JUL-1950 31-DEC-2099
	50679	Tuition and Fees	N	A		01-JUL-1950 31-DEC-2099
	506797	Health Profession Fee	Y	A		01-JUL-1950 31-DEC-2099
	506799	Student Lab Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679A	Off Campus Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679B	Testing and Evaluation Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679C	Miscellaneous Student Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679D	E-Course Fee	Y	A		01-JUL-1950 31-DEC-2099
	50679E	Application Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679F	Admissions Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679Y	Scholarship Allowance-Tuition/Fees	Y	A		01-JUL-1950 31-DEC-2099
	50679Z	Remissions	Y	A		01-JUL-1950 31-DEC-2099
	5G6790	E & G Fee	N	A		21-MAY-2004 31-DEC-2099
	5G6791	Undergraduate E & G Fee	Y	A		21-MAY-2004 31-DEC-2099
	5G6792	Graduate E & G Fee	Y	A		21-MAY-2004 31-DEC-2099
	5G6793	SOM E & G Fee	Y	A		21-MAY-2004 31-DEC-2099
	5G6794	CTC E & G Fee	Y	A		21-MAY-2004 31-DEC-2099
	5J6790	Capital Fee	N	A		21-MAY-2004 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	5J6791	Undergraduate Capital Fee	Y	A		21-MAY-2004 31-DEC-2099
	5J6792	Graduate Capital Fee	Y	A		21-MAY-2004 31-DEC-2099
	5J6793	SOM Capital Fee	Y	A		21-MAY-2004 31-DEC-2099
	5J6794	CTC Capital Fee	Y	A		21-MAY-2004 31-DEC-2099
	50862	Special Revenue & Clearing Accounts	N	A		01-JUL-1950 31-DEC-2099
	508620	Clearing Accounts	Y	A		01-JUL-1950 31-DEC-2099
5100		State Appropriations	N	A		01-JUL-1950 31-DEC-2099
	51430	State Appropriations	N	A		01-JUL-1950 31-DEC-2099
	514300	State Appropriations - CTC	Y	A		01-JUL-1950 31-DEC-2099
	514301	State Appropriations - MU	Y	A		01-JUL-1950 31-DEC-2099
	514302	State Appropriations - MUGC	Y	A		01-JUL-1950 31-DEC-2099
	514303	State Appropriations - SOM	Y	A		01-JUL-1950 31-DEC-2099
	51670	Indirect State Appropriations	N	A		01-JUL-2008 31-DEC-2099
	516701	Indirect State Appropriations	Y	A		01-JUL-2008 31-DEC-2099
5150		State Fiscal Stabilization Funds	N	A		01-MAR-2010 31-DEC-2099
	51861	St Stabilization (Inter-Agcy Fed)	N	A		01-MAR-2010 31-DEC-2099
	518610	State Fiscal Stabilization Funding	Y	A		01-MAR-2010 31-DEC-2099
5200		Federal Contracts & Grants	N	A		01-JUL-1950 31-DEC-2099
	52696	Federal Revenue Miscellaneous	N	A		01-JUL-1950 31-DEC-2099
	526960	Federal Revenue in Non Federal Fund	Y	A		01-JUL-1950 31-DEC-2099
	52703	Dept of Education - Federal	N	A		01-JUL-1950 31-DEC-2099
	527030	Dept of Education - Federal	Y	A		01-JUL-2006 31-DEC-2099
	52737	Federal Contracts & Grants	N	A		01-JUL-1950 31-DEC-2099
	527370	Federal Contracts & Grants	Y	A		01-JUL-1950 31-DEC-2099
	52740	Federal Misc - Designated MUGC	N	A		01-JUL-1950 31-DEC-2099
	527400	Designated Federal Grants & Ct	Y	A		01-JUL-1950 31-DEC-2099
	52774	Federal Economic Stimulus	N	A		01-JUL-2009 31-DEC-2099
	527740	Federal ARRA Revenue	Y	A		01-JUL-2009 31-DEC-2099
5300		State Contracts & Grants	N	A		01-JUL-1950 31-DEC-2099
	53671	Non-Federal Grants - State	N	A		01-JUL-1950 31-DEC-2099
	536710	State Grants & Contracts	Y	A		01-JUL-1950 31-DEC-2099
	53672	HE Inter-Agency Admin Serv Contract	N	A		11-JUN-2004 31-DEC-2099
	536720	HE Inter-Agency Admin Serv Contract	Y	A		11-JUN-2004 31-DEC-2099
	53861	Inter-Agency Federal Payments	N	A		01-JUL-1950 31-DEC-2099
	538610	Federal Grant Thru State Agency	Y	A		01-JUL-1950 31-DEC-2099
5400		Local Contracts & Grants	N	A		01-JUL-1950 31-DEC-2099
	54671	Non-Federal Grants-Local	N	A		01-JUL-1950 31-DEC-2099
	546710	Local Grants & Contracts	Y	A		01-JUL-1950 31-DEC-2099
5500		Private Grants & Contracts	N	A		01-JUL-2001 31-DEC-2099
	55670A	Contracts - Private	N	A		01-JUL-1950 31-DEC-2099
	556702	Private Contracts	Y	A		30-JUN-2001 31-DEC-2099
	55671	Non-Federal Grants - Private	N	A		01-JUL-1950 31-DEC-2099
	556710	Private Grants	Y	A		01-JUL-1950 31-DEC-2099
5550		Private Gifts	N	A		01-JUL-1950 31-DEC-2099
	55670	Gifts & Donations - Private	N	A		01-JUL-2001 31-DEC-2099
	556700	Private Gifts - Other	Y	A		01-JUL-2001 31-DEC-2099
	556701	Private Gifts - MU Foundation	Y	A		01-JUL-1950 31-DEC-2099
5600		Income from Investments	N	A		01-JUL-1950 31-DEC-2099
	56523	Investment Earnings	N	A		01-JUL-1950 31-DEC-2099
	565230	Interest	Y	A		01-JUL-1950 31-DEC-2099
	565231	Investment Income-Bond Projects	Y	A		01-JUL-1950 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	565232	Interest-State Investment Pool	Y	A		01-JUL-2008 31-DEC-2099
	565234	Investment Interest	Y	A		01-JAN-2006 31-DEC-2099
	565235	Investment Market Value Adjustment	Y	A		01-JAN-2006 31-DEC-2099
	565236	Investment Dividends	Y	A		01-JAN-2006 31-DEC-2099
5650		Interest on Loans Receivable	N	A		01-JUL-2006 31-DEC-2099
	590002	Interest on Loans Receivable	Y	A		01-JUL-2006 31-DEC-2099
5700		Sales/Services Auxiliary Enterprise	N	A		01-JUL-1950 31-DEC-2099
	57523	Auxiliary Services Interest Income	N	A		01-JUL-1950 31-DEC-2099
	575230	Auxiliary Services Interest Income	Y	A		01-JUL-1950 31-DEC-2099
	57646	Parking Fees	N	A		01-JUL-1950 31-DEC-2099
	576460	Miscellaneous Parking Fees	Y	A		01-JUL-1950 31-DEC-2099
	57669	Auxiliary Rentals -Other than Equip	N	A		01-JUL-1950 31-DEC-2099
	576690	Auxiliary Room Rental	Y	A		01-JUL-1950 31-DEC-2099
	57670	Auxiliary Gifts & Donations	N	A		01-JUL-1950 31-DEC-2099
	576701	Auxiliary Gifts & Donations	Y	A		01-JUL-1950 31-DEC-2099
	57679	Auxiliary Enterprise Student Fees	N	A		01-JUL-1950 31-DEC-2099
	576790	Auxiliary Enterprise-MU/MUGC St Fee	Y	A		01-JUL-2003 31-DEC-2099
	576795	Auxiliary Enterprise-SOM StudentFee	Y	A		01-JUL-2003 31-DEC-2099
	57679K	CTC-Auxiliary Enterprse Studnt Fees	N	A		21-MAY-2004 31-DEC-2099
	5K6791	CTC Aux - Standard Athletic Fee	Y	A		25-MAY-2004 31-DEC-2099
	5K6792	CTC Aux - Student Center Operations	Y	A		21-MAY-2004 31-DEC-2099
	5K6793	CTC Aux - Student Center Bond	Y	A		21-MAY-2004 31-DEC-2099
	57679M	Athletic Title IX Equity Fee	N	A		21-MAY-2004 31-DEC-2099
	5M6791	Athletic Title IX Equity Fee - MU	Y	A		21-MAY-2004 31-DEC-2099
	5M6792	Athletic Title IX Equity Fee - SOM	Y	A		21-MAY-2004 31-DEC-2099
	57680	Room and Board	N	A		01-JUL-1950 31-DEC-2099
	576800	Residence Halls	Y	A		01-JUL-1950 31-DEC-2099
	576801	Miscellaneous-Room & Board	Y	A		01-JUL-1950 31-DEC-2099
	576802	Late Fees - Room & Board	Y	A		01-JUL-1950 31-DEC-2099
	576808	Remissions-Room & Board	Y	A		14-JUL-2009 31-DEC-2099
	576809	Scholarship Allowance-Room & Board	Y	A		01-JUL-1950 31-DEC-2099
	57681	Student Union	N	A		01-JUL-1950 31-DEC-2099
	576810	Student Center Sales	Y	A		01-JUL-2000 31-DEC-2099
	576812	Student Center Commissions	Y	A		01-JUL-1950 31-DEC-2099
	57682	Athletic Event Income	N	A		01-JUL-1950 31-DEC-2099
	576820	Athletic Ticket Sales	Y	A		01-JUL-1950 31-DEC-2099
	576821	Athletic Guarantees	Y	A		01-JUL-1950 31-DEC-2099
	576822	Athletic Seating Revenue	Y	A		01-JUL-1950 31-DEC-2099
	576823	Miscellaneous-Athletic Revenue	Y	A		01-JUL-1950 31-DEC-2099
	576824	Athletic Concessions Revenue	Y	A		01-JUL-1950 31-DEC-2099
	576825	Athletic Field/Facilities Rental	Y	A		01-JUL-1950 31-DEC-2099
	57683	Athletic Event TV Receipts	N	A		01-JUL-1950 31-DEC-2099
	576830	Athletic Event TV-Radio Receipts	Y	A		01-JUL-1950 31-DEC-2099
	57684	Bookstore	N	A		01-JUL-1950 31-DEC-2099
	576840	Bookstore	Y	A		01-JUL-1950 31-DEC-2099
	576841	Bookstore-Commissions/Benefits/Misc	Y	A		01-JUL-1950 31-DEC-2099
	57696	Other Collections, Fees, Lic, Etc	N	A		01-JUL-1950 31-DEC-2099
	576960	Athletic-Camp Revenues	Y	A		01-JUL-1950 31-DEC-2099
	576962	Late Fees - Room & Board	Y	A		01-JUL-1950 31-DEC-2099
	576963	Misc Sales/Services of Auxiliary	Y	A		01-JUL-1950 31-DEC-2099
5800		Sales/Services Educational Activity	N	A		01-JUL-1950 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	58693	Other Sales-Educational Activities	N	A		01-JUL-1950 31-DEC-2099
	586930	Program Sales	Y	A		01-JUL-1950 31-DEC-2099
	586931	Clinical Accounts	Y	A		01-JUL-1950 31-DEC-2099
	586932	Sales of Educational Activities	Y	A		01-JUL-2006 31-DEC-2099
	5850	Program Income	N	A		01-JUL-2006 31-DEC-2099
	5900	Other Sources/Misc Income	N	A		01-JUL-1950 31-DEC-2099
	59644	Bad Check Penalties	N	A		01-JUL-1950 31-DEC-2099
	596440	NSF Fees	Y	A		01-JUL-1950 31-DEC-2099
	59669	Other Rental Income	N	A		01-JUL-1950 31-DEC-2099
	596690	Misc-Rental Income	Y	A		01-JUL-1950 31-DEC-2099
	596691	Sublease Rental Income	Y	A		01-JUL-1950 31-DEC-2099
	59678	Insurance Reimbursements	N	A		01-JUL-2006 31-DEC-2099
	596781	Insurance Proceeds - BRIM	Y	A		01-JUL-2006 31-DEC-2099
	596782	Insurance Proceeds - Other	Y	A		01-JUL-2007 31-DEC-2099
	59692	Institutional Collections	N	A		01-JUL-1950 31-DEC-2099
	59693	Sales-Other	N	A		01-JUL-1950 31-DEC-2099
	596930	Other Sales	Y	A		01-JUL-1950 31-DEC-2099
	596931	Subscription/season ticket sales	Y	A		01-JUL-1950 31-DEC-2099
	596932	Individual event ticket sales	Y	A		01-JUL-1950 31-DEC-2099
	59696	Misc Collections/Fees/Licenses/Etc.	N	A		01-JUL-1950 31-DEC-2099
	596960	Misc Collections/Fees/Licenses/Etc.	Y	A		01-JUL-1950 31-DEC-2099
	596961	Fines and Fees	Y	A		01-JUL-1950 31-DEC-2099
	596962	Internal Services	Y	A		01-JUL-1950 31-DEC-2099
	596963	Non-Credit Course Fees	Y	A		01-JUL-2006 31-DEC-2099
	596964	Misc - Special Revenues	Y	A		01-JUL-1950 31-DEC-2099
	596965	Misc - Schools/Projects	Y	A		01-JUL-1950 31-DEC-2099
	596966	Miscellaneous - General	Y	A		01-JUL-1950 31-DEC-2099
	590009	State Contributions for OPEB	Y	A		01-JUL-2007 31-DEC-2099
	590030	Capital Grants and Gifts	N	A		30-JUN-2001 31-DEC-2099
	596701	Capital Gifts	Y	A		30-JUN-2001 31-DEC-2099
	596711	Capital Grants - Non Federal	Y	A		30-JUN-2001 31-DEC-2099
	596968	Misc.-from MURC Grant	Y	A		02-JUL-2001 31-DEC-2099
	597371	Capital Grants - Federal	Y	A		30-JUN-2001 31-DEC-2099
	5950	Other Nonoperating Revenues	N	A		01-JUL-2003 31-DEC-2099
	590005	Gain on Sale of Asset	Y	A		01-JUL-2006 31-DEC-2099
	590006	Transfer Asset from Commission	Y	A		01-JUL-2006 31-DEC-2099
	59553	Statutory Transfer (fr othr agency)	N	A		01-JUL-2003 31-DEC-2099
	595530	From Governor Civil Contingent Fund	Y	A		01-JUL-2003 31-DEC-2099
	597372	Nonoperating Grants - Federal	Y	A		01-JUN-2009 31-DEC-2099
	59873	Litigation-Awards-Court Settlements	N	A		01-JUL-2003 31-DEC-2099
	598730	Litigation-Awards-Court Settlements	Y	A		01-JUL-2003 31-DEC-2099
	5961	Cap Proj Bond Proceeds from Board	N	A		01-JUL-2004 31-DEC-2099
	595270	Proceeds from Bond Issuance	Y	A		01-OCT-2004 31-DEC-2099
	596967	Misc.-from Bond Proceeds	Y	A		20-JUN-2003 31-DEC-2099
	5970	Overhead Recovery	N	A		01-JUL-2006 31-DEC-2099
60		Labor				01-JUL-1950 31-DEC-2099
61		Labor				01-JUL-1950 31-DEC-2099
	601	Personal Services	N	A		01-JUL-1950 31-DEC-2099
	6001	Personal Services	N	A		01-JUL-1950 31-DEC-2099
	60011	Full Time Faculty Salaries	Y	A		05-FEB-2002 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	60012	Non-classified Salaries	Y	A		05-FEB-2002 31-DEC-2099
	60013	Classified Salaries	Y	A		05-FEB-2002 31-DEC-2099
	60014	Extra Help	Y	A		01-JUL-2004 31-DEC-2099
	60015	Graduate Assistants	Y	A		01-JUL-1950 31-DEC-2099
	60016	Student Assistants	Y	A		01-JUL-1950 31-DEC-2099
	60017	Part Time Faculty Personal Services	Y	A		07-JAN-2004 31-DEC-2099
	60019	Work Study	Y	A		01-JUL-1950 31-DEC-2099
	6001C2	Faculty Summer Term Personal Servic	Y	A		07-JAN-2004 31-DEC-2099
	6001E	Annual Employee Increment	Y	A		01-JUL-1950 31-DEC-2099
	6001F	Overtime	Y	A		01-JUL-2004 31-DEC-2099
	6001G	Unused Sick Leave Payment	Y	A		01-JUL-2009 31-DEC-2099
	6001R	Faculty Research	Y	A		09-JUN-2009 31-DEC-2099
	6001S	Faculty Stipends	Y	A		09-JUN-2009 31-DEC-2099
	6001T	Cell Phone Stipend	Y	A		01-DEC-2005 31-DEC-2099
	6001U	Internet Service Provider Stipend	Y	A		01-DEC-2005 31-DEC-2099
602		Fringe Benefits	N	A		01-JUL-1950 31-DEC-2099
	600FB	Budget - Fringe Benefits	Y	A		01-JUL-1950 31-DEC-2099
	6010	Personnel Div & Public Emp Ins	N	A		01-JUL-1950 31-DEC-2099
	60100	PEIA Admin Fee / Civil Service Fees	Y	A		01-JUL-2008 31-DEC-2099
	6011	Social Security Matching	N	A		01-JUL-1950 31-DEC-2099
	60110	Social Security Matching	Y	A		01-JUL-1950 31-DEC-2099
	6012	Public Employees Insurance	N	A		01-JUL-1950 31-DEC-2099
	60120	Public Employees Insurance Premiums	Y	A		01-JUL-1950 31-DEC-2099
	60123	PEIA Basic Life	Y	A		01-JUN-2008 31-DEC-2099
	60124	PEIA Pay As You Go Retiree Subsidy	Y	A		01-JUL-2007 31-DEC-2099
	6014	Worker's Compensation	N	A		01-JUL-1950 31-DEC-2099
	60140	Worker's Compensation	Y	A		01-JUL-1950 31-DEC-2099
	6015	Unemployment Compensation	N	A		01-JUL-1950 31-DEC-2099
	60150	Unemployment Compensation	Y	A		01-JUL-1950 31-DEC-2099
	6016	Pension and Retirement	N	A		01-JUL-1950 31-DEC-2099
	60160	TIAA-CREF Retirement	Y	A		01-JUL-1950 31-DEC-2099
	60161	Teachers Retirement System (TRS)	Y	A		01-JUL-2008 31-DEC-2099
	60162	Teachers Defined Contribution (TDC)	Y	A		01-JUL-2008 31-DEC-2099
	60163	Greatwest Retirement/EducatorsMoney	Y	A		01-JUN-2008 31-DEC-2099
	6999	Compensated Absences	N	A		01-JUL-2001 31-DEC-2099
	69991	Compensated Absence Exp-Annual Leav	Y	A		01-JUL-1950 31-DEC-2099
	69992	Compensated Absence Exp-Sick Leave	Y	A		01-JUL-1950 31-DEC-2099
	69993	Employee Tuition Waivers	Y	A		01-JUL-1950 31-DEC-2099
603		Other Post Employment Benefits	N	A		01-JUL-2007 31-DEC-2099
	6160	WV OPEB Contributions	N	A		01-JUL-2007 31-DEC-2099
	61602	OPEB Expense - PEIA Retiree Subsidy	Y	A		01-JUL-2007 31-DEC-2099
	6163	WV OPEB Remaining Contribution	N	A		01-JUL-2008 31-DEC-2099
	61630	OPEB Expense-Net ARC Paid	Y	A		01-JUL-2008 31-DEC-2099
	61631	OPEB Expense-Net ARC Not Paid	Y	A		01-JUL-2008 31-DEC-2099
70		Expenditures				01-JUL-1950 31-DEC-2099
71		Expenditures				01-JUL-1950 31-DEC-2099
	701	Budget	N	A		01-JUL-1950 31-DEC-2099
	70001	Budget Balance Forward	B	A		01-JUL-2006 31-DEC-2099
	70002	Allocated Revenue Budget	B	A		01-JUL-2006 31-DEC-2099
	70003	Budget Permanent Adjustment	B	A		01-JUL-2006 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	70004	Budget Temporary Adjustment	B	A		01-JUL-2006 31-DEC-2099
	70005	Budget Reductions	B	A		01-JUL-2006 31-DEC-2099
	70006	Enrollment Fee Budget	B	A		01-JUL-2006 31-DEC-2099
	70007	Appropriation Budget	B	A		01-JUL-2006 31-DEC-2099
	70008	Budget Moved to Personal Services	B	A		01-JUL-2006 31-DEC-2099
	70009	Budget - Future Commitments	B	A		25-JUL-2006 31-DEC-2099
	70010	Mid Year Budget Reduction	B	A		01-JUL-2006 31-DEC-2099
	70011	Budget Reduction P/S Offset	B	A		01-JUL-2006 31-DEC-2099
	70012	Balance Forward (Old Funds)	B	A		01-JUL-2006 31-DEC-2099
703		Equipment	N	A		01-JUL-1950 31-DEC-2099
	7058	Misc. Equip. less than \$5000	N	A		01-JUL-2004 31-DEC-2099
	70580	Misc. Equip. less than \$1000	Y	A		13-JUN-2002 31-DEC-2099
	70581	Misc. Equip. \$1000 to \$5000	Y	A		06-JUL-2006 31-DEC-2099
	7070	Office/Communication Equip > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70700	Office/Communication Equip > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7071	Medical Equipment > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70710	Medical Equipment > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7072	Research/Educational Equip > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70720	Research/ Educational Equip > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7073	Household Equip/Furnishings > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70730	Household Equip/Furnishings > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	70735	Carpeting > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7074	Building Equipment > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70740	Building Equipment > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7075	Vehicles > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70750	Vehicles > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7076	Livestock/Farm/Const Equip > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70760	Farm & Construction Equip > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7077	Books and Periodicals	N	A		01-JUL-1950 31-DEC-2099
	70770	Books	Y	A		01-JUL-1950 31-DEC-2099
	7078	Other Equipment > \$5000	N	A		01-JUL-2004 31-DEC-2099
	70780	Other Capital Equipment > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7170	Computer Equipment > \$5000	N	A		01-JUL-2004 31-DEC-2099
	71700	Computer Equipment > \$5000	Y	A		01-JUL-2004 31-DEC-2099
	7171	Computer Software > \$5000	N	A		01-JUL-2004 31-DEC-2099
	71710	Computer Software > \$5000	Y	A		07-JUL-2004 31-DEC-2099
707		Supplies & Other Services	N	A		01-JUL-2001 31-DEC-2099
	7020	Office Expenses	N	A		01-JUL-1950 31-DEC-2099
	70200	Office Expenses	Y	A		01-JUL-1950 31-DEC-2099
	70201	Internals-Photocopy	Y	A		01-JUL-1950 31-DEC-2099
	70202	Office Expense Revolving Fund	Y	A		01-JUL-1950 31-DEC-2099
	70203	Library Photocopy	Y	A		01-JUL-1950 31-DEC-2099
	70204	Int Serv Reimbursement-Photocopy	Y	A		23-JUL-1999 31-DEC-2099
	70207	Subscriptions	Y	A		01-JUL-1950 31-DEC-2099
	7021	Printing & Binding	N	A		01-JUL-1950 31-DEC-2099
	70210	Printing & Binding	Y	A		01-JUL-1950 31-DEC-2099
	70211	Int Serv Reimbursement-Printing	Y	A		23-JUL-1999 31-DEC-2099
	7022	Rental Expense	N	A		01-JUL-1950 31-DEC-2099
	70220	Rent - Building	Y	A		01-JUL-1950 31-DEC-2099
	70222	Rent - Hotel Rooms	Y	A		01-JUL-1950 31-DEC-2099
	70229	Rental Reimbursement	Y	A		01-JUL-1950 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	7024	Telecommunications	N	A		01-JUL-1950 31-DEC-2099
	70241	Telephone-Long Distance	Y	A		01-JUL-1950 31-DEC-2099
	70242	Telephone-Local Service	Y	A		01-JUL-1950 31-DEC-2099
	70243	Telephone-Equipment Charges	Y	A		01-JUL-1950 31-DEC-2099
	70244	Telephone-Installation Charges	Y	A		01-JUL-1950 31-DEC-2099
	70248	Int Serv Reimbursemnt-Telephone/Fax	Y	A		01-JUL-1950 31-DEC-2099
	70249	Telephone-Other	Y	A		01-JUL-1950 31-DEC-2099
	7025	Contractual & Professional	N	A		01-JUL-2001 31-DEC-2099
	70250	Contractual & Professional	Y	A		01-JUL-1950 31-DEC-2099
	70251	Consultants & Consulting Fees	Y	A		01-JUL-1950 31-DEC-2099
	70252	Security Services	Y	A		01-JUL-1950 31-DEC-2099
	70256	Background Check	Y	A		01-APR-2008 31-DEC-2099
	70259	Int Serv Reimbursement-Contractual	Y	A		11-JUN-2004 31-DEC-2099
	7026	Travel	N	A		01-JUL-2001 31-DEC-2099
	70261	In-State Travel	Y	A		01-JUL-1950 31-DEC-2099
	70262	Out of State Travel	Y	A		01-JUL-1950 31-DEC-2099
	70263	Off Campus Instruction Travel	Y	A		01-JUL-1950 31-DEC-2099
	70264	Student Travel	Y	A		01-JUL-1950 31-DEC-2099
	70265	International Travel	Y	A		01-JUL-2006 31-DEC-2099
	70266	Consultant Travel	Y	A		01-JUL-1950 31-DEC-2099
	70267	Scouting Travel	Y	A		01-JUL-1950 31-DEC-2099
	70268	Team Travel	Y	A		01-JUL-1950 31-DEC-2099
	70269	Recruitment Travel	Y	A		01-JUL-1950 31-DEC-2099
	7027	Computer Services	N	A		01-JUL-1950 31-DEC-2099
	70270	WVNET/IS&C Computer Services	Y	A		01-JUL-1950 31-DEC-2099
	70271	Computer Services	Y	A		01-OCT-2005 31-DEC-2099
	70272	Data Processing Costs	Y	A		01-JUL-2006 31-DEC-2099
	7028	Higher Ed Inter-Agency Ct Ag & Fees	N	A		01-JUL-2004 31-DEC-2099
	70280	Inter-Agency Agreeemnt-Indirect Cost	Y	A		26-JUL-2004 31-DEC-2099
	70281	Inter-Agency Agreement-Student Act	Y	A		01-JUL-2004 31-DEC-2099
	70282	Inter-Agency Agreement - Capital	Y	A		01-JUL-2004 31-DEC-2099
	70283	Inter-Agency Agreement - Auxiliary	Y	A		01-JUL-2004 31-DEC-2099
	70284	Inter-Agency Agreement - Other	Y	A		01-JUN-2009 31-DEC-2099
	7029	Vehicle Rental	N	A		01-JUL-1950 31-DEC-2099
	70290	Vehicle Rental	Y	A		01-JUL-1950 31-DEC-2099
	70299	Int Serv Reimbursemnt-Vehicle Usage	Y	A		01-JUL-1950 31-DEC-2099
	7030	Rentals - Machine & Misc.	N	A		01-JUL-1950 31-DEC-2099
	70300	Rentals - Machine & Misc.	Y	A		01-JUL-1950 31-DEC-2099
	70305	Rental Telephones	Y	A		01-JUL-1950 31-DEC-2099
	70309	Internal Serv Reimbursement-Rentals	Y	A		01-JUL-1950 31-DEC-2099
	7031	Association Dues & Prof Memberships	N	A		01-JUL-1950 31-DEC-2099
	70310	Association Dues	Y	A		01-JUL-1950 31-DEC-2099
	7032	Fire, Auto, Other Insurance	N	A		01-JUL-1950 31-DEC-2099
	70320	Insurance Costs	Y	A		01-JUL-1950 31-DEC-2099
	70321	General Liability&Property Ins-BRIM	Y	A		01-JUL-2008 31-DEC-2099
	70322	Malpractice Insurance-BRIM	Y	A		01-JUL-2008 31-DEC-2099
	70323	Self Insurance - Malpractice	Y	A		01-JUL-2008 31-DEC-2099
	7033	Food Products	N	A		01-JUL-1950 31-DEC-2099
	70330	Food Products	Y	A		01-JUL-1950 31-DEC-2099
	7034	Clothing/Househld/Recreat. Supplies	N	A		01-JUL-2001 31-DEC-2099
	70340	Clothing & Household Supplies	Y	A		01-JUL-1950 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM NEXT CHANGE
	70341	Recreational Supplies	Y	A		01-JUL-1950	31-DEC-2099
	70342	Home Game Expense	Y	A		01-JUL-1950	31-DEC-2099
	7035	Advertising & Promotional	N	A		01-JUL-1950	31-DEC-2099
	70350	Other Advertising	Y	A		02-JAN-2006	31-DEC-2099
	70351	Promotional Expense	Y	A		01-JUL-1950	31-DEC-2099
	70352	Employment Advertising	Y	A		02-JAN-2006	31-DEC-2099
	7036	Vehicle Maintenance Expense	N	A		01-JUL-1950	31-DEC-2099
	70360	Vehicle Operating Expense	Y	A		01-JUL-2001	31-DEC-2099
	7037	Research, Educational, Medical	N	A		01-JUL-1950	31-DEC-2099
	70370	Research-Educational & Medical	Y	A		13-JUN-2002	31-DEC-2099
	70371	Satellite Transponder Time	Y	A		01-JUL-1950	31-DEC-2099
	70372	Microwave Time	Y	A		01-JUL-1950	31-DEC-2099
	70373	Videoconference Licenses	Y	A		01-JUL-1950	31-DEC-2099
	70374	Radioactive Material	Y	A		01-JUL-1950	31-DEC-2099
	70379	Int Serv Reimbursemnt-Animal Chgs	Y	A		01-JUL-1950	31-DEC-2099
	7038	Maintenance Contracts	N	A		01-JUL-1950	31-DEC-2099
	70380	Routine Maintenance Contracts	Y	A		01-JUL-2001	31-DEC-2099
	70389	Int Serv Reimbursement-Maint. Cont.	Y	A		01-JUL-1950	31-DEC-2099
	7039	Manufacturing Supplies	N	A		01-JUL-2002	31-DEC-2099
	70390	Manufacturing Supplies	Y	A		01-JUL-2002	31-DEC-2099
	7040	Merchandise for Resale	N	A		01-JUL-1950	31-DEC-2099
	70401	Merchandise for Resale	Y	A		01-JUL-1950	31-DEC-2099
	7041	Cellular Charges	N	A		01-JUL-2005	31-DEC-2099
	70411	Cellular Telephones	Y	A		01-JUL-2005	31-DEC-2099
	70412	Pagers	Y	A		01-JUL-2005	31-DEC-2099
	70413	Other Cellular Charges	Y	A		01-JUL-2005	31-DEC-2099
	70419	Internal Service Reimb-Cellular	Y	A		01-JUL-2005	31-DEC-2099
	7042	Hospitality	N	A		01-JUL-1950	31-DEC-2099
	70420	Hospitality	Y	A		01-JUL-1950	31-DEC-2099
	70428	Meeting/Training Costs	Y	A		01-JUL-2006	31-DEC-2099
	7043	Educational Training-Stipends	N	A		01-JUL-1950	31-DEC-2099
	70430	Educational Training Stipends	Y	A		01-JUL-1950	31-DEC-2099
	70438	GIA - Tuition	Y	A		01-JUL-1950	31-DEC-2099
	7044	Energy Exp Motor Vehicles/Aircraft	N	A		01-JUL-2009	31-DEC-2099
	70441	Gasoline/diesel fuel	Y	A		01-JUL-2009	31-DEC-2099
	7045	Farm Expense	N	A		01-JUL-1950	31-DEC-2099
	70450	Farm Expense	Y	A		01-JUL-1950	31-DEC-2099
	7046	Subsistence	N	A		01-JUL-1950	31-DEC-2099
	70460	Subsistence	Y	A		01-JUL-1950	31-DEC-2099
	7051	Miscellaneous Expense	N	A		01-JUL-1950	31-DEC-2099
	70510	Miscellaneous Expense	Y	A		01-JUL-1950	31-DEC-2099
	70519	Int Serv Reimbursemnt-Computer Serv	Y	A		01-JUL-1950	31-DEC-2099
	7052	Training and Development	N	A		01-JUL-1950	31-DEC-2099
	70520	Training and Development	Y	A		01-JUL-1950	31-DEC-2099
	7053	Postal and Freight	N	A		01-JUL-1950	31-DEC-2099
	70530	Postage and Freight	Y	A		01-JUL-1950	31-DEC-2099
	70531	Office Expense-Postage	Y	A		01-JUL-1950	31-DEC-2099
	70532	Int Serv Reimbursement-Postage/UPS	Y	A		23-JUL-1999	31-DEC-2099
	7054	Computer Supplies	N	A		01-JUL-2001	31-DEC-2099
	70540	Computer Supplies & Equip < \$1000	Y	A		01-JUL-2004	31-DEC-2099
	70541	Computer Sup & Equip \$1000 to \$5000	Y	A		06-JUL-2006	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	7056	Attorney Legal Service Payments	N	A		01-JUL-1950 31-DEC-2099
	70560	Attorney Legal Service Payments	Y	A		01-JUL-1950 31-DEC-2099
	7057	Attorney Reimbursable Expense	N	A		01-JUL-1950 31-DEC-2099
	70570	Attorney Reimbursable Expense	Y	A		01-JUL-1950 31-DEC-2099
	7059	Student Activities	N	A		01-JUL-2005 31-DEC-2099
	70591	Student Activities	Y	A		01-JUL-2005 31-DEC-2099
	7061	Office & Comm Equipment Repairs	N	A		01-JUL-1950 31-DEC-2099
	70610	Office/Communication Equip Repairs	Y	A		01-JUL-1950 31-DEC-2099
	7062	Research & Educational Equip Repair	N	A		01-JUL-1950 31-DEC-2099
	70620	Research & Educational Equip Repair	Y	A		01-JUL-1950 31-DEC-2099
	7063	Building & Household Equip Repairs	N	A		01-JUL-1950 31-DEC-2099
	70630	Household/Bldg Equipment Repairs	Y	A		01-JUL-1950 31-DEC-2099
	7064	Building Structure Repairs & Alt.	N	A		01-JUL-1950 31-DEC-2099
	70640	Routine Maintenance Buildings	Y	A		01-JUL-2001 31-DEC-2099
	7065	Vehicle Repairs	N	A		01-JUL-1950 31-DEC-2099
	70650	Vehicle Repairs	Y	A		01-JUL-1950 31-DEC-2099
	7066	Ground Improvements	N	A		01-JUL-1950 31-DEC-2099
	70660	Routine Maintenance of Grounds	Y	A		01-JUL-2001 31-DEC-2099
	7067	Farm & Construction Equip Repairs	N	A		01-JUL-1950 31-DEC-2099
	70670	Farm & Construction Equip Repairs	Y	A		01-JUL-1950 31-DEC-2099
	7068	Other Repairs & Alterations	N	A		01-JUL-1950 31-DEC-2099
	70680	Other Repairs & Alterations	Y	A		01-JUL-1950 31-DEC-2099
	7080	Remittance of Taxes	N	A		01-JUL-1950 31-DEC-2099
	70800	Remittance of Taxes	Y	A		01-JUL-1950 31-DEC-2099
	7081	Payment of Claims	N	A		01-JUL-1950 31-DEC-2099
	70810	Payment of Claims	Y	A		01-JUL-1950 31-DEC-2099
	7088	Bond Sale Costs	N	A		01-JUL-1950 31-DEC-2099
	70880	Bond Sale Costs	Y	A		01-JUL-1950 31-DEC-2099
	7089	Bank Costs	N	A		01-JUL-1950 31-DEC-2099
	70890	Bank Costs	Y	A		01-JUL-1950 31-DEC-2099
	7092	Building Construction	N	A		01-JUL-2003 31-DEC-2099
	70920	Building Construction	Y	A		01-JUL-2003 31-DEC-2099
	7094	Miscellaneous Land Expense	N	A		01-JUL-1950 31-DEC-2099
	70941	Land Acquisition Moving Expenses	Y	A		01-JUL-1950 31-DEC-2099
	7096	Other Interest & Penalties	N	A		01-JUL-1950 31-DEC-2099
	70960	Other Interest Expense	Y	A		01-JUL-1950 31-DEC-2099
	7120	Contractor Pmts-Capital Asset Proj.	N	A		01-JUL-1950 31-DEC-2099
	71201	Contractor Pmts-Capital Asset Proj.	Y	A		01-JUL-1950 31-DEC-2099
	7121	Purchase of Materials & Supplies	N	A		01-JUL-1950 31-DEC-2099
	71211	Material/Supplies-Cap Asset Project	Y	A		01-JUL-1950 31-DEC-2099
	7122	Consultant Pmts-Cap Asset Projects	N	A		01-JUL-1950 31-DEC-2099
	71225	Consultant Payments-Cap Asset Proj	Y	A		01-JUL-1950 31-DEC-2099
	7128	Federal Subrecipient Disbursement	N	A		01-JUL-1950 31-DEC-2099
	71280	Federal Subrecipient Disbursement	Y	A		01-JUL-1950 31-DEC-2099
	7143	Building Improvements	N	A		01-JUL-1950 31-DEC-2099
	71431	Building Improvements	Y	A		01-JUL-1950 31-DEC-2099
	7148	Land Improvements	N	A		01-JUL-1950 31-DEC-2099
	71481	Land Improvements	Y	A		01-JUL-1950 31-DEC-2099
	7149	Land Purchases	N	A		01-JUL-1950 31-DEC-2099
	71491	Land Purchases	Y	A		01-JUL-1950 31-DEC-2099
	7150	Building Purchase	N	A		01-JUL-2003 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM NEXT CHANGE
	71501	Building Purchase	Y	A		01-JUL-2003	31-DEC-2099
	7151	Debt Service-(Bonded Principal)	N	A		01-JUL-1950	31-DEC-2099
	71511	Debt Service (Bonded-Principal)	Y	A		01-JUL-1950	31-DEC-2099
	7153	Debt Service (Leases-Principal)	N	A		01-JUL-1950	31-DEC-2099
	71531	Debt Service (Leases-Principal)	Y	A		01-JUL-1950	31-DEC-2099
	7156	Medical Service Payments	N	A		01-MAY-2003	31-DEC-2099
	71560	Medical Service Payments	Y	A		01-MAY-2003	31-DEC-2099
	7157	Leasehold Improvements	N	A		01-JUL-2004	31-DEC-2099
	71570	Leasehold Improvements	Y	A		01-JUL-2004	31-DEC-2099
	7159	Royalties	N	A		01-JUL-2005	31-DEC-2099
	71591	Royalties	Y	A		01-JUL-2005	31-DEC-2099
	7162	Debt Service (Bond Admin Fees)	N	A		01-JUL-2009	31-DEC-2099
	71621	Debt Service (Bond Admin Fees)	Y	A		01-JUL-2009	31-DEC-2099
711		Scholarships & Fellowships	N	A		01-JUL-1950	31-DEC-2099
	7083	Grants, Awards,Scholarships & Loans	N	A		01-JUL-2001	31-DEC-2099
	70830	Awards Scholarships State Fds	Y	A		13-JUN-2002	31-DEC-2099
	70831	Awards-Local Fds	Y	A		01-JUL-1950	31-DEC-2099
	70832	Satnet Production Grants	Y	A		01-JUL-1950	31-DEC-2099
	70835	Loans from State Fds (BS adj)	Y	A		01-JUL-1950	31-DEC-2099
	70836	Loans for Local Fds (BS adj)	Y	A		01-JUL-1950	31-DEC-2099
	70837	Grantis in Aid - Room & Board	Y	A		01-JUL-1950	31-DEC-2099
	70838	Grantis in Aid - Tuition	Y	A		01-JUL-1950	31-DEC-2099
	70839	Grantis in Aid - Books	Y	A		01-JUL-1950	31-DEC-2099
	7083A	Scholarships	Y	A		01-JUL-2006	31-DEC-2099
	7083B	Fellowships	Y	A		01-JUL-2006	31-DEC-2099
	7083C	Stipends	Y	A		01-JUL-2006	31-DEC-2099
	7083D	Scholarships - Waivers	Y	A		01-JUL-2009	31-DEC-2099
	7083E	Scholarship Allowance	Y	A		01-JUL-2009	31-DEC-2099
713		Utilities	N	A		01-JUL-1950	31-DEC-2099
	7023	Utilities	N	A		01-JUL-2001	31-DEC-2099
	70231	Utilities-Electricity	Y	A		01-JUL-1950	31-DEC-2099
	70232	Utilities-Gas	Y	A		01-JUL-1950	31-DEC-2099
	70233	Utilities-Water & Sewage	Y	A		01-JUL-1950	31-DEC-2099
	70234	Utilities-Garbage Disposal	Y	A		01-JUL-1950	31-DEC-2099
	70235	Utilities-Fire Service Fee	Y	A		01-JUL-1950	31-DEC-2099
	70236	Utilities-Cable	Y	A		01-JUL-1950	31-DEC-2099
	70238	Reimbursement-Utilities	Y	A		01-JUL-1950	31-DEC-2099
	70239	Utilities-Other	Y	A		01-JUL-1950	31-DEC-2099
	7047A	Energy Expense Utilities	N	A		01-JUL-2009	31-DEC-2099
	70471	Utilities-Electricity	Y	A		01-JUL-2009	31-DEC-2099
	70472	Utilities-Gas	Y	A		01-JUL-2009	31-DEC-2099
715		Depreciation	N	A		01-JUL-1950	31-DEC-2099
	79901	Equipment Depreciation Expense	Y	A		01-JUL-2001	31-DEC-2099
	79902	Building Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79903	Land Improvmt Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79904	Library Materials Depreciation Exp	Y	A		01-JUL-1950	31-DEC-2099
	79905	Infrastructure Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
717		Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	7200	Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	79913	Capital Fee Assessment-Debt Service	Y	A		01-JUL-2006	31-DEC-2099
718		Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM NEXT CHANGE
	7201	Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099
	79912	HEPC Operating Assessment (HERA)	Y	A		01-JUL-2006	31-DEC-2099
720		Other Operating Expenses	N	A		01-JUL-1950	31-DEC-2099
	79992	Loan Cancellations & Write offs	Y	A		01-JUL-1950	31-DEC-2099
725		Interest on Indebtedness	N	A		01-JUL-1950	31-DEC-2099
	7152	Debt Service (Bonded-Interest)	N	A		02-JUL-1950	31-DEC-2099
	71521	Debt Service (Bonded-Interest)	Y	A		01-JUL-1950	31-DEC-2099
	7154	Debt Service (Leases-Interest)	N	A		02-JUL-1950	31-DEC-2099
	71541	Debt Service (Leases-Interest)	Y	A		01-JUL-1950	31-DEC-2099
	79993	Amortization of Bond Issue Costs	Y	A		01-JUN-2003	31-DEC-2099
799		Other Nonoperating Expenses	N	A		01-JUL-2006	31-DEC-2099
	79990	Loss on Sale/Disposal of Asset	Y	A		01-JUL-2006	31-DEC-2099
	79991	Transfer Liability from Commission	Y	A		01-JUL-1950	31-DEC-2099
	79997	Cumulative Effect of Accounting Chg	Y	A		30-JUN-2007	31-DEC-2099
	79998	Prior Period Adjustment	Y	A		29-JUN-2004	31-DEC-2099
	79999	Cost Recovery	Y	A		01-MAY-2003	31-DEC-2099
	BAVL	Set Up Fund/Org/Acct Budget	N	A		01-JUL-1950	31-DEC-2099
72		Indirect Expenditures				01-JUL-1950	31-DEC-2099
	790	Indirect Expenditures	N	A		01-JUL-2006	31-DEC-2099
	7100	Indirect Cost Expenses	N	A		01-JUL-2006	31-DEC-2099
	70101	Indirect Cost	Y	A		01-JUL-2006	31-DEC-2099
	70109	Indirect Cost Recovery-MU	Y	A		01-JUL-2006	31-DEC-2099
80		Transfers				01-JUL-1950	31-DEC-2099
81		Transfers				01-JUL-1950	31-DEC-2099
	801	Nonmandatory Transfers	N	A		01-JUL-1950	31-DEC-2099
	81001	Fund Transfers(nonmandatory)	N	A		01-JUL-1950	31-DEC-2099
	80102	Nonmandatory Transfer-Other Funds	Y	A		01-JUL-1950	31-DEC-2099
	80105	Transfers-Workstudy	Y	A		01-JUL-1950	31-DEC-2099
	80122	Transfer - Capital Fees	Y	A		01-JUL-2004	31-DEC-2099
	80125	Transfer - Investments	Y	A		01-JAN-2006	31-DEC-2099
	80130	Transfer - Indirect Cost	Y	A		01-JUL-1950	31-DEC-2099
	80140	Transfers for Debt Service	Y	A		01-JUL-2004	31-DEC-2099
	80150	Transfer-Institutional Budget Bal	Y	A		01-JUL-2007	31-DEC-2099
831		Transfer Capital Assets	N	A		30-JUN-2001	31-DEC-2099
	80200	Transfer Capital Assets	N	A		30-JUN-2001	31-DEC-2099
	80221	Transfer Capital Items-Buildings	Y	A		30-JUN-2001	31-DEC-2099
	80222	Transfer Capital Items-Equipment	Y	A		30-JUN-2001	31-DEC-2099
	80223	Transfer Capital Items-Land	Y	A		30-JUN-2001	31-DEC-2099
	80224	Transfer Capital-Infrastr/Land Imp	Y	A		30-JUN-2001	31-DEC-2099
	80225	Transfer Capital Items-Library Inv.	Y	A		30-JUN-2001	31-DEC-2099
	80226	Transfer Capital Items-Debt Retrmnt	Y	A		30-JUN-2001	31-DEC-2099
	80227	Transfer Capital Items-MURC	Y	A		01-JUN-2005	31-DEC-2099
835		Transfer Bond Liability	N	A		30-JUN-2001	31-DEC-2099
	80300	Transfer Bond Liability	N	A		30-JUN-2001	31-DEC-2099
	80331	Transfer Bond Liability	Y	A		30-JUN-2001	31-DEC-2099
851		Mandatory Transfers	N	A		01-JUL-1950	31-DEC-2099
	81005	Fund Transfers(mandatory)	N	A		01-JUL-1950	31-DEC-2099
	80990	Mandatory Transfer-Other Funds	Y	A		01-JUL-1950	31-DEC-2099
90		Fund Additions				01-JUL-1950	31-DEC-2099

REPORT FGRACHT  
CHART: 1

Marshall University  
Account Hierarchy Report  
AS OF 05-MAY-2010

RUN DATE: 05/05/2010  
TIME: 01:50 PM  
PAGE: 15

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****		
						EFF	TERM	NEXT CHANGE
91		Fund Additions				01-JUL-1950		31-DEC-2099
95		Fund Deductions				01-JUL-1950		31-DEC-2099
96		Fund Deductions				01-JUL-1950		31-DEC-2099