

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	STATUS	POOL	***** DATES *****		
			ENTRY		ACCT	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