

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
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
	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
	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
	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

TYP	ACCOUNT	DESCRIPTION	N	A	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
							EFF	TERM	NEXT CHANGE54671
Non-Federal	Grants-Local				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
	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
	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

TYP	ACCOUNT	DESCRIPTION	DATA		POOL ACCT	***** DATES *****		
			ENTRY	STATUS		EFF	TERM	NEXT CHANGE
	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 Auxilliary	Y	A		01-JUL-1950		31-DEC-2099
5800		Sales/Services Educational Activity	N	A		01-JUL-1950		31-DEC-2099
	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
	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

REPORT FWRACTH
CHART: 1

Marshall University
Acct Hierarch Report - MU Mod
AS OF 02-JUL-2008

RUN DATE: 07/02/2008
TIME: 02:20 PM
PAGE: 4

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	***** TERM	DATES NEXT CHANGE
	596967	Misc.-from Bond Proceeds	Y	A		20-JUN-2003		31-DEC-2099
	5970	Overhead Recovery	N	A		01-JUL-2006		31-DEC-2099