

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
01						EFF	TERM
10							NEXT CHANGE
		Assets					
		Current Assets					
	111000	Cash & Cash Equivalents	N	A		01-JUL-1950	31-DEC-2099
	111001	Cash Interfund	Y	A		01-JUL-1950	31-DEC-2099
	111002	ARI-Cash Clearing	Y	A		01-JUL-2012	31-DEC-2099
	111004	CI Offset-State Approp Cash to AR	Y	A		01-JUN-2010	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
	111161	Jefferies Cash Equivalents	Y	A		01-JUN-2014	31-DEC-2099
	111165	CF MIDT - State Street Instl Gov MM	Y	A		26-JAN-2012	31-DEC-2099
	111166	CF OPER - JP Morgan Prime MM	Y	A		26-JAN-2012	31-DEC-2099
	111167	CF OPER - Blackrock Tempfund	Y	A		26-JAN-2012	31-DEC-2099
	111168	CF MIDT - JP Morgan Prime MM	Y	A		01-JAN-2012	31-DEC-2099
	111169	CF MIDT - Blackrock Tempfund	Y	A		01-JAN-2012	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
	111511	CF MIDT - Equity Index Fund	Y	A		26-JAN-2012	31-DEC-2099
	111512	CF MIDT - High Quality Bond Fund	Y	A		26-JAN-2012	31-DEC-2099
	111513	CF MIDT - Multi-Strat Equity Fund	Y	A		01-DEC-2011	31-DEC-2099
	111514	CF LNGT - Multi-Strat Commodities	Y	A		01-DEC-2011	31-DEC-2099
	111515	CF LNGT - Multi-Strat Equity Fund	Y	A		01-DEC-2011	31-DEC-2099
	111516	CF LNGT - Multi-Strat Bond Fund	Y	A		01-DEC-2011	31-DEC-2099
	111517	CF OPER - High Quality Bond Fund	Y	A		01-JAN-2012	31-DEC-2099
	111518	CF OPER - Intermediate Fund	Y	A		01-JAN-2012	31-DEC-2099
	111519	CF LNGT - Inst M-Strat Com Series55	Y	A		01-JUL-2013	31-DEC-2099
	111520	JG - BHR Offshore Fund	Y	A		01-MAR-2012	31-DEC-2099
	111521	JG - Harvest Volatility Alpha Fund	Y	A		01-MAR-2012	31-DEC-2099
	111522	JG - Salsman Offshore Fund	Y	A		01-MAR-2012	31-DEC-2099
	111523	JG - Z Capital Loan Opportunity Fnd	Y	A		01-MAR-2012	31-DEC-2099
	111524	JG - Mudrick Dist Opportunity Fund	Y	A		01-NOV-2013	31-DEC-2099
	111525	JG - RBR European	Y	A		01-DEC-2013	31-DEC-2099
	111526	JG - Hahn Mid Term	Y	A		01-DEC-2013	31-DEC-2099
	111527	JG - Operating Fund	Y	A		01-DEC-2013	31-DEC-2099
	111528	JG - Mid Term Fund	Y	A		01-DEC-2013	31-DEC-2099
	111531	JG - Investments Offset to CE	Y	A		01-JUN-2014	31-DEC-2099
	111532	CF OPER - Core Equity Fund	Y	A		01-OCT-2014	31-DEC-2099
	111533	JG - Mid Term JW4-010286	Y	A		01-OCT-2014	31-DEC-2099
	111534	JG - Belmont Mid Term	Y	A		09-DEC-2014	31-DEC-2099
	111535	JG - Mid Term Coll	Y	A		01-NOV-2014	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
	112130	ARI-Contracts Receivable	Y	A		01-JUL-2012	31-DEC-2099

112131	ARI-Contracts Clearing	Y	A	01-JUL-2012	31-DEC-2099
112132	ARI-Unapplied Contracts	Y	A	01-JUL-2012	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
112430	ARI-Returned Checks Receivable	Y	A	01-JUL-2012	31-DEC-2099
112431	ARI-Refunds Receivable-Regular	Y	A	01-JUL-2012	31-DEC-2099
112432	ARI-Refund Clearing	Y	A	01-JUL-2012	31-DEC-2099
112433	ARI-Refunds Receivable-FinancialAid	Y	A	01-JUL-2012	31-DEC-2099
112434	ARI-Refund Clearing-Financial Aid	Y	A	01-JUL-2012	31-DEC-2099
112523	ARI-Investment Earnings AR	Y	A	01-JUL-2012	31-DEC-2099
112527	ARI-Bond Proceeds AR	Y	A	01-JUL-2012	31-DEC-2099
112644	ARI-Bad Check Penalty Fee AR	Y	A	01-JUL-2012	31-DEC-2099
112646	ARI-Parking Fee Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112669	ARI-Other Rental Income AR	Y	A	01-JUL-2012	31-DEC-2099
112670	ARI-Gift Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112671	ARI-Non Fed Grant Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112672	ARI-H Ed Admin Ct Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112678	ARI-Other Insurance Proceeds AR	Y	A	01-JUL-2012	31-DEC-2099
112679	ARI-Tuition Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112680	ARI-Room & Board Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112681	ARI-Student Union Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112682	ARI-Athletic Event Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112683	ARI-Athletic Event TV Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112684	ARI-Bookstore Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112693	ARI-Other Sales Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112696	ARI-Miscellaneous Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112703	ARI-Federal DOE Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112737	ARI-Federal Grant Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112740	ARI-Federal Misc Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112861	ARI-Federal Inter Agency Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112862	ARI-Clearing Revenue AR	Y	A	01-JUL-2012	31-DEC-2099
112873	ARI-Litigation, Awards Revenue AR	Y	A	01-JUL-2012	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				
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
	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
	111530	United Bank-Project Fund Investment	Y	A	29-JUN-2012	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
	124000	Deferred Outflows of Resources	N	A	01-JUL-2012	31-DEC-2099
	124010	Deferred Outflow-Loss on Bonds	Y	A	01-JUL-2012	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
	210201	Due to Other State Agencies (H Tax)	Y	A	01-APR-2013	31-DEC-2099
	210313	ARI-Accounts Payable	Y	A	01-JUL-2012	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
	210310	ARI-Unapplied Receipts (Non-FA)	Y	A	01-JUL-2012	31-DEC-2099
	210311	ARI-Unapplied Exemptions	Y	A	01-JUL-2012	31-DEC-2099
	210312	ARI-Unapplied Financial Aid	Y	A	01-JUL-2012	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
	213052	Fringe Benefit Accrued Liability	Y	A	01-MAY-2014	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
	213070	Agency Fund Liability	Y	A	01-JUL-2006	31-DEC-2099
	213075	Security Deposits Liability	Y	A	19-OCT-2012	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
	213083	Accrued SCA Liability - Current	Y	A	29-JUN-2012	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
	210314	ARI-Deposits Payable	Y	A	01-JUL-2012	31-DEC-2099
	210315	ARI-Unapplied Deposits	Y	A	01-JUL-2012	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
	221200	Accrued SCA Liability	N	A	29-JUN-2012	31-DEC-2099
	221114	Accrued SCA Liability	Y	A	29-JUN-2012	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
	226115	Premium on Bonds Payable	Y	A	01-JUL-2010	31-DEC-2099
	227000	Deferred Inflows	N	A	29-JUN-2012	31-DEC-2099
	227010	Deferred Inflows	Y	A	29-JUN-2012	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
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