

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES 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
	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
	111500	Investments-Current	N	A		06-MAR-2006		31-DEC-2099
	111510	Investments-Current	Y	A		06-MAR-2006		31-DEC-2099
	111537	PWP Investments	Y	A		01-APR-2016		31-DEC-2099
	111538	MEKETA Investments	Y	A		01-JUL-2020		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
	112435	ARI-Allowance for Doubtful Accounts	Y	A		01-JUL-1950		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-Contract/Gift Revenue AR	Y	A		10-OCT-2018		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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	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
	112699	ARI-Student Receivables 4660	Y	A		01-JUN-2017		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
	114230	ARI-Due from other funds	Y	A		01-JUL-2000		31-DEC-2099
	114300	Investment Settlements Pending	Y	A		01-JUL-2015		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
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-noncurrent	Y	A		01-JUL-1950		31-DEC-2099
	121012	No Hardship Receivable Noncurrent	Y	A		01-JUN-2015		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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM NEXT CHANGE
	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
	124011	Deferred Outflow - TRS Plan	Y	A		01-JUL-2014 31-DEC-2099
	124012	Deferred Outflow - OPEB	Y	A		30-JUN-2018 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 Othr St Ag (Hunt Sales Tax)	Y	A		25-NOV-2015 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
	210316	ARI-Unapplied Write Off	Y	A		01-JUL-2000 31-DEC-2099
	210317	ARI-Unapplied Contracts	Y	A		01-JUL-2000 31-DEC-2099
	210318	ARI-Refund Clearing	Y	A		01-JUL-2000 31-DEC-2099
	210319	ARI-Refund Clearing Financial Aid	Y	A		01-JUL-2000 31-DEC-2099
	210320	ARI-Cash Clearing	Y	A		01-JUL-2000 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	Deferred Pay Liability	Y	A		13-JUN-2016 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
	213056	FICA Liability	Y	A		22-SEP-2015 31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	213057	Federal Income Tax Liability	Y	A		22-SEP-2015		31-DEC-2099
	213060	TIAA-CREF Retirement Liability	Y	A		03-MAY-2016		31-DEC-2099
	213061	City Huntington User Fee Liability	Y	A		22-SEP-2015		31-DEC-2099
	213062	Employee Parking Liability	Y	A		22-SEP-2015		31-DEC-2099
	213063	State Income Tax Liability	Y	A		22-SEP-2015		31-DEC-2099
	213065	AFLAC Liability	Y	A		22-SEP-2015		31-DEC-2099
	213067	WV State Income Tax Liability	Y	A		01-JUL-2017		31-DEC-2099
	213069	United Way Liability	Y	A		22-SEP-2015		31-DEC-2099
	213071	Disability-Standard Liability	Y	A		01-SEP-2015		31-DEC-2099
	213072	Garnishment Liability	Y	A		22-SEP-2015		31-DEC-2099
	213074	Life Insurance Liability	Y	A		22-SEP-2015		31-DEC-2099
	213076	Athletic Ticket Payroll Deduction	Y	A		22-SEP-2015		31-DEC-2099
	213077	Health Insurance Liability	Y	A		22-SEP-2015		31-DEC-2099
	213078	MU Rec Center Payroll Deduction	Y	A		22-SEP-2015		31-DEC-2099
	213079	Mountaineer Flex Benefits Liability	Y	A		01-SEP-2015		31-DEC-2099
	213084	Optional Retirement Liability	Y	A		22-SEP-2015		31-DEC-2099
	213085	Teachers Retirement Liability	Y	A		01-SEP-2015		31-DEC-2099
	213086	Other Payroll Withholding Liability	Y	A		01-SEP-2015		31-DEC-2099
	213087	Escrow Life Insurance Liability	Y	A		01-JUL-2015		31-DEC-2099
	213088	Escrow Health Insurance Liability	Y	A		01-JUL-2015		31-DEC-2099
	213089	Great West Retirement Liability	Y	A		01-JUL-2015		31-DEC-2099
	213090	Employee Ded Reimb OverpayLiability	Y	A		01-JUL-2016		31-DEC-2099
	213ERR	Payroll Benefit/Deduction Errors	Y	A		01-SEP-2015		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
	218530	ARI-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

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Marshall University
Account Hierarchy Report
AS OF 02-MAR-2021

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	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	Y	A		23-AUG-2018		31-DEC-2099
	222025	Net Pension Liability	Y	A		01-JUL-2014		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
	227011	Deferred Inflow - TRS Plan	Y	A		01-JUL-2014		31-DEC-2099
	227012	Deferred Inflow - OPEB	Y	A		30-JUN-2018		31-DEC-2099