

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
50						EFF	TERM
51		Revenue				01-JUL-1950	31-DEC-2099
		Revenue				01-JUL-1950	31-DEC-2099
	500	Revenue Budget	N	A		01-APR-2003	31-DEC-2099
	500001	Balance Forward	Y	A		20-DEC-2013	31-DEC-2099
	500002	Revenue Budget Adjustment	B	A		21-JUN-2011	31-DEC-2099
	50000F	Budget Future Source	B	A		01-JUL-2013	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
	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
	50679K	Program Fees	Y	A		01-JUL-2013	31-DEC-2099
	50679M	Course Fees	Y	A		01-JUL-2013	31-DEC-2099
	50679N	Undergraduate Distance Fees	Y	A		01-MAY-2015	31-DEC-2099
	50679P	Graduate Distance Fees	Y	A		01-MAY-2015	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
	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
	50862	Special Revenue & Clearing Accounts	N	A		01-JUL-1950	31-DEC-2099
	508620	Clearing Accounts	Y	A		01-JUL-1950	31-DEC-2099
	508621	Int'l Direct Deposit Clearing	Y	A		01-JUL-2007	31-DEC-2099
	508622	Pharmacy Deposit Clearing	Y	A		01-MAY-2018	31-DEC-2099
	508623	Physical Therapy Deposit Clearing	Y	A		01-MAY-2018	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
	514301	State Appropriations - MU	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
	5200	Federal Contracts & Grants	N	A		01-JUL-1950	31-DEC-2099
	52696	Federal Revenue Miscellaneous	N	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
	52774	Federal Economic Stimulus	N	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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
	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
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
	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
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
	57646	Parking Fees	N	A		01-JUL-1950	31-DEC-2099
	576460	Miscellaneous Parking Fees	Y	A		01-JUL-1950	31-DEC-2099
	576461	Hourly Parking Fees	Y	A		01-JUL-2012	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
57679		Auxiliary Enterprise Student Fees	N	A		01-JUL-1950	31-DEC-2099
	576790	Auxiliary Enterprise-MU St Fee	Y	A		01-MAY-2012	31-DEC-2099
	576793	Auxiliary Fee	Y	A		01-APR-2016	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
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		08-MAR-2019	31-DEC-2099
	576803	Meal Plans	Y	A		01-JUL-2013	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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
							NEXT CHANGE
	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
	576826	Athletic Sponsorship Revenue	Y	A		01-JUL-2016	31-DEC-2099
	576827	Stadium Store Commission	Y	A		01-JUL-2017	31-DEC-2099
	576829	Athletic Facility Enhancement	Y	A		01-JUL-2011	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
	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
	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
	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	External Revenue for Int Serv Depts	Y	A		20-DEC-2013	31-DEC-2099
	596963	Non-Credit Course Fees	Y	A		07-AUG-2014	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
	59696F	ARI-Forfeited Deposits Revenue	Y	A		26-FEB-2016	31-DEC-2099
590009		State Contributions for OPEB	Y	A		01-JUL-2007	31-DEC-2099
590010		Payments on Behalf of the Univ	Y	A		23-AUG-2018	31-DEC-2099
590025		Other Changes	Y	A		01-JUN-2010	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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
							NEXT CHANGE
	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
	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 Loans/Bond Issuance	Y	A		09-SEP-2016	31-DEC-2099
	5970	Overhead Recovery	N	A		01-JUL-2006	31-DEC-2099
5R		Sources-Internal Services				01-JUL-2012	31-DEC-2099
	5R00	Sources-Internal Services	N	A		01-JUL-2012	31-DEC-2099
	5R0204	Int Serv Reimburse-Photocopy	Y	A		01-JUL-2012	31-DEC-2099
	5R0211	Int Serv Reimburse-Printing	Y	A		01-JUL-2012	31-DEC-2099
	5R0248	Int Serv Reimburse-Telephone/Fax	Y	A		01-JUL-2012	31-DEC-2099
	5R0259	Int Serv Reimburse-Contractual	Y	A		01-JUL-2012	31-DEC-2099
	5R0280	Finance/Admin Support Services	Y	A		01-JUL-2012	31-DEC-2099
	5R0299	Int Serv Reimburse-Vehicle Usage	Y	A		01-JUL-2012	31-DEC-2099
	5R0379	Int Serv Reimburse-Animal Charges	Y	A		01-JUL-2012	31-DEC-2099
	5R0419	Int Serv Reimburse-Cellular	Y	A		01-JUL-2012	31-DEC-2099
	5R0514	Int Serv Reimburse-Security Service	Y	A		01-JUL-2012	31-DEC-2099
	5R0519	Int Serv Reimburse-Computer Serv	Y	A		01-JUL-2012	31-DEC-2099
	5R0532	Int Serv Reimburse-Postage/UPS	Y	A		01-JUL-2012	31-DEC-2099
5R01		Sources-Other Expense Reductions	N	A		01-JUL-2013	31-DEC-2099
	5R0229	Reimbursement - Rent	Y	A		01-JUL-2015	31-DEC-2099
	5R0238	Reimbursement - Utilities	Y	A		01-JUL-2013	31-DEC-2099
	5R0257	Reimbursement -Contractual Services	Y	A		01-OCT-2018	31-DEC-2099
	5R0510	Reimbursement - Miscellaneous	Y	A		01-JUL-2014	31-DEC-2099
	5R0837	Reimbursement - Scholarships	Y	A		01-NOV-2017	31-DEC-2099
	5R6001	Reimbursement - Salaries	Y	A		01-JUL-2014	31-DEC-2099
	5R6010	Reimbursement - Benefits	Y	A		01-JUL-2014	31-DEC-2099
	5R7026	Reimbursement - Travel	Y	A		01-JAN-2019	31-DEC-2099
5R02		Source Reductions for Expenses	N	A		01-JUL-2013	31-DEC-2099
	5R083H	ARI-Waivers/Remissions Expense	Y	A		01-JUL-2013	31-DEC-2099
	5R6996	ARI-Employee Tuition Waivers	Y	A		01-JUL-2013	31-DEC-2099
	5R6998	ARI-GA Tuition Waivers	Y	A		01-JUL-2015	31-DEC-2099
	5R7994	ARI-Bad Debt Expense	Y	A		01-JUL-2013	31-DEC-2099
5T		Transfers of Sources				01-JUL-2012	31-DEC-2099
	5T00	Transfers of Sources	N	A		01-JUL-2012	31-DEC-2099
	5T0005	Salary and Benefits Base Allocation	Y	A		01-JUL-2013	31-DEC-2099
	5T0006	Committed Base Allocation	Y	A		01-JUL-2013	31-DEC-2099
	5T0007	Discretionary Base Allocation	Y	A		01-JUL-2013	31-DEC-2099
	5T0010	Base E&G Fee Allocation	Y	A		01-JUL-2012	31-DEC-2099
	5T0011	One Time E&G Allocation	Y	A		01-JUL-2012	31-DEC-2099
	5T0012	Benefits E&G Allocation	Y	A		01-JUL-2012	31-DEC-2099
	5T0020	Permanent E&G Allocation Adjust	Y	A		01-JUL-2012	31-DEC-2099
	5T0021	Temporary E&G Allocation Adjust	Y	A		01-JUL-2012	31-DEC-2099
	5T0022	Temporary Benefit Allocation Adjust	Y	A		01-JUL-2012	31-DEC-2099
	5T0023	Work Study Allocation	Y	A		01-JUL-2012	31-DEC-2099
	5T0024	Transfer for Internal Charges	Y	A		01-JUL-2015	31-DEC-2099
	5T0025	Mid Year Reduction	Y	A		01-JUL-2012	31-DEC-2099
	5T0030	Appropriation Allocation	Y	A		01-JUL-2012	31-DEC-2099
	5T0035	Vacancy Savings Transfer	Y	A		01-JAN-2015	31-DEC-2099
	5T0040	President Support Transfer	Y	A		01-JUL-2012	31-DEC-2099
	5T0045	Provost Support Transfer	Y	A		01-JUL-2012	31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 02-JUL-2019

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TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	5T0050	Internal - Unit Temp Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0051	Internal-Unit Personal Services Trf	Y	A		01-JUL-2012		31-DEC-2099
	5T0055	Unit to Unit Temp Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0060	E-course Transfer	Y	A		01-JUL-2013		31-DEC-2099
	5T0070	Stadium Store Commission Transfer	Y	A		01-OCT-2017		31-DEC-2099
	5T0122	Capital Fee Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0125	Investment Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0130	Indirect Cost Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0140	Debt Service Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0150	Institutional Balance Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0151	Strategic Priorities Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0152	New Programs Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0153	Renewal and Replacement Transfer	Y	A		01-JUL-2012		31-DEC-2099
	5T0154	Loan for Budget Shortfall	Y	A		01-JUL-2012		31-DEC-2099