

REPORT FGRACHTH  
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Marshall University  
Account Hierarchy Report  
AS OF 04-MAY-2023

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| 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       |

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|-----|---------|--------------------------------------|---------------|--------|--------------|--------------|---------------|----------------------|
|     | 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          |
|     | 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          |
|     | 112412  | Interest Receivable - GASB 87        | Y             | A      |              | 01-JUL-2020  |               | 31-DEC-2099          |
|     | 112415  | ST Lease Receivable - GASB 87        | Y             | A      |              | 01-JUL-2020  |               | 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          |
|     | 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-noncurrent | Y             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |
|     | 121012  | No Hardship Receivable Noncurrent    | Y             | A      |              | 01-JUN-2015  |               | 31-DEC-2099          |
|     | 121015  | LT Lease Receivable - GASB 87        | Y             | A      |              | 01-JUL-2020  |               | 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          |

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|     | 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          |
|     | 128100  | Other Noncurrent Assets-Prepaid Exp | Y             | A      |              | 01-JUL-2020  |               | 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          |
|     | 123200  | Right-of-Use Assets, Net            | N             | A      |              | 01-JUL-2020  |               | 31-DEC-2099          |
|     | 123210  | Lease Asset - GASB 87               | Y             | A      |              | 01-JUL-2020  |               | 31-DEC-2099          |
|     | 123219  | Accumulated Amortization - GASB 87  | Y             | A      |              | 01-JUL-2020  |               | 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          |

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|        | 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          |
|        | 210710  | Interest Payable-GASB 87            | Y             | A      |              | 01-JUL-2020  |               | 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          |
|        | 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          |

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| TYP | ACCOUNT | DESCRIPTION                         | DATA ENTRY | STATUS | POOL ACCT | ***** EFF ***** | DATES TERM | ***** NEXT CHANGE ***** |
|-----|---------|-------------------------------------|------------|--------|-----------|-----------------|------------|-------------------------|
|     | 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             |
|     | 215500  | GASB 87 Lease Obligation-Current    | N          | A      |           | 01-JUL-2020     |            | 31-DEC-2099             |
|     | 215050  | ST Lease Liability - GASB 87        | Y          | A      |           | 01-JUL-2020     |            | 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             |
|     | 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             |
|     | 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             |

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| TYP | ACCOUNT | DESCRIPTION                         | DATA ENTRY | STATUS | POOL ACCT | *****<br>EFF | DATES<br>TERM | *****<br>NEXT CHANGE |
|-----|---------|-------------------------------------|------------|--------|-----------|--------------|---------------|----------------------|
|     | 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          |
|     | 224500  | GASB 87 Lease Obligation-noncurrent | N          | A      |           | 01-JUL-2020  |               | 31-DEC-2099          |
|     | 224050  | LT Lease Liability - GASB 87 noncur | Y          | A      |           | 01-JUL-2020  |               | 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          |
|     | 124020  | Deferred Inflow of Resources-GASB87 | Y          | A      |           | 01-JUL-2020  |               | 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          |
| 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          |