

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
60		Labor				01-JUL-1950	31-DEC-2099
61		Labor				01-JUL-1950	31-DEC-2099
	601	Personal Services	N	A		01-JUL-1950	31-DEC-2099
	6000B	Personal Services Budget	B	A		10-JUN-2011	31-DEC-2099
	6000F	Base Fringe Budget	B	A		01-JUL-2011	31-DEC-2099
	6000L	Loaned Salary Budget	B	A		01-JUL-2011	31-DEC-2099
	6000R	Base Salary Budget Reserve	B	A		01-JUL-2011	31-DEC-2099
	6001	Personal Services	N	A		01-JUL-1950	31-DEC-2099
	60011	Full Time Faculty Salaries	Y	A		05-FEB-2002	31-DEC-2099
	60012	Non-classified Salaries	Y	A		05-FEB-2002	31-DEC-2099
	60013	Classified Salaries	Y	A		05-FEB-2002	31-DEC-2099
	60015	Graduate Assistants	Y	A		01-JUL-1950	31-DEC-2099
	60016	Student Assistants	Y	A		01-JUL-1950	31-DEC-2099
	60017	Part Time Faculty	Y	A		01-JUL-2014	31-DEC-2099
	60018	Casual Help	Y	A		16-SEP-2010	31-DEC-2099
	60019	Work Study	Y	A		01-JUL-1950	31-DEC-2099
	6001C2	Summer Faculty	Y	A		01-JUL-2014	31-DEC-2099
	6001E	Annual Employee Increment	Y	A		01-JUL-1950	31-DEC-2099
	6001F	Overtime	Y	A		01-JUL-2004	31-DEC-2099
	6001H	Overload	Y	A		01-JUN-2017	31-DEC-2099
	6001J	Severance Pay	Y	A		01-MAY-2017	31-DEC-2099
	6001N	Non-Compensated Employees	Y	A		01-JUL-2010	31-DEC-2099
	6001R	Faculty Research	Y	A		09-JUN-2009	31-DEC-2099
	6001S	Stipends	Y	A		01-JUL-2014	31-DEC-2099
	6001T	Cell Phone Stipend	Y	A		01-DEC-2005	31-DEC-2099
	6001U	Internet Service Provider Stipend	Y	A		01-DEC-2005	31-DEC-2099
	6001V	Uniform Stipend	Y	A		01-JUL-2021	31-DEC-2099
	60020	NC Contractual Supplemental Pay	Y	A		01-JUN-2014	31-DEC-2099
	60021	Graduate Assistant Instructors	Y	A		01-MAY-2015	31-DEC-2099
	60022	Non-classified Temporary	Y	A		01-JUN-2014	31-DEC-2099
	60023	Classified Temporary	Y	A		01-JUN-2014	31-DEC-2099
	60031	Regular Part Time Faculty	Y	A		01-JUL-2014	31-DEC-2099
	69994	Salaries Cost Recovery	Y	A		01-JAN-2013	31-DEC-2099
	60011U	FT Faculty Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	60012U	Non-classified Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	60013U	Classified Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	60015U	GA Undesignated Budget	B	A		01-JAN-2017	31-DEC-2099
	60017U	PT Faculty Undesignated Budget	B	A		01-MAY-2015	31-DEC-2099
	60019U	Work Study Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	600BR	Personal Svs Budgeted Reimbursement	B	A		01-JUL-2011	31-DEC-2099
	600NP	Personal Svs Budget Offset-Pooled	B	A		01-JUL-2011	31-DEC-2099
	600PP	Personal Svs Budget Offset-Perm	B	A		01-JUL-2011	31-DEC-2099
	602	Fringe Benefits	N	A		01-JUL-1950	31-DEC-2099
	600FB	Budget - Fringe Benefits	B	A		10-JUN-2011	31-DEC-2099
	600FF	Fringe Benefits Offset	B	A		01-JUL-2011	31-DEC-2099
	600FP	Fringe Budget for Pooled Positions	B	A		01-JUL-2011	31-DEC-2099
	600FR	Fringe Budget Reserve	B	A		01-JUN-2012	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM NEXT CHANGE
	6010	Personnel Div & Public Emp Ins	N	A		01-JUL-1950	31-DEC-2099
	60100	PEIA Fees	Y	A		01-JUL-2014	31-DEC-2099
	6011	Social Security Matching	N	A		01-JUL-1950	31-DEC-2099
	60110	Social Security Matching	Y	A		01-JUL-1950	31-DEC-2099
	6012	Public Employees Insurance	N	A		01-JUL-1950	31-DEC-2099
	60120	Public Employees Insurance Premiums	Y	A		01-JUL-1950	31-DEC-2099
	60123	PEIA Basic Life	Y	A		01-JUN-2008	31-DEC-2099
	6014	Worker's Compensation	N	A		01-JUL-1950	31-DEC-2099
	60140	Worker's Compensation	Y	A		01-JUL-1950	31-DEC-2099
	6015	Unemployment Compensation	N	A		01-JUL-1950	31-DEC-2099
	60150	Unemployment Compensation	Y	A		01-JUL-1950	31-DEC-2099
	6016	Pension and Retirement	N	A		01-JUL-1950	31-DEC-2099
	60160	TIAA-CREF Retirement	Y	A		01-JUL-1950	31-DEC-2099
	60161	Teachers Retirement System (TRS)	Y	A		01-JUL-2008	31-DEC-2099
	60162	Teachers Defined Contribution (TDC)	Y	A		01-JUL-2008	31-DEC-2099
	60163	Greatwest Retirement/EducatorsMoney	Y	A		01-JUN-2008	31-DEC-2099
	6017	Other Fringe Benefits	N	A		06-NOV-2023	31-DEC-2099
	60170	Employee Assistance Program	Y	A		06-NOV-2023	31-DEC-2099
	601ER	Payroll Benefit/Deduction Errors	Y	A		22-SEP-2015	31-DEC-2099
	69988	OPEB Expense	Y	A		30-JUN-2018	31-DEC-2099
	6999	Compensated Absences	N	A		01-JUL-2001	31-DEC-2099
	69991	Compensated Absence Exp-Annual Leav	Y	A		01-JUL-1950	31-DEC-2099
	69992	Compensated Absence Exp-Sick Leave	Y	A		01-JUL-1950	31-DEC-2099
	69993	Employee Tuition Waivers	Y	A		01-JUL-1950	31-DEC-2099
	69998	GA Tuition Waivers	Y	A		01-JUL-2013	31-DEC-2099
	69995	Fringe Benefits Cost Recovery	Y	A		01-JAN-2013	31-DEC-2099
	69999	Pension Expense-TRS Accrual	Y	A		01-JUL-2014	31-DEC-2099
	6999A	Fringe Benefits - Full Time	Y	A		01-MAY-2014	31-DEC-2099
	6999AU	FT Fringe Benefit Undesig Budget	B	A		01-JUL-2013	31-DEC-2099
	6999B	Fringe Benefits - Part Time	Y	A		01-MAY-2014	31-DEC-2099
	6999C	Fringe Benefits - Students	Y	A		01-MAY-2014	31-DEC-2099
	6999CU	Student Fringe Benefit Undesig Budg	B	A		01-JUL-2013	31-DEC-2099
	6999D	Fringe Benefits - Residual	Y	A		01-MAY-2014	31-DEC-2099
	603	Other Post Employment Benefits	N	A		01-JUL-2007	31-DEC-2099
	6160	WV OPEB Contributions	N	A		01-JUL-2007	31-DEC-2099
	61602	OPEB Expense - PEIA Retiree Subsidy	Y	A		01-JUL-2007	31-DEC-2099
	6163	WV OPEB Remaining Contribution	N	A		01-JUL-2008	31-DEC-2099
	61631	OPEB Expense-Net ARC Not Paid	Y	A		01-JUL-2008	31-DEC-2099
70		Expenditures				01-JUL-1950	31-DEC-2099
71		Expenditures				01-JUL-1950	31-DEC-2099
	701	Budget	N	A		01-JUL-1950	31-DEC-2099
	70001	Budget Balance Forward	B	A		01-JUL-2006	31-DEC-2099
	70002	Allocated Revenue Budget	B	A		01-JUL-2006	31-DEC-2099
	70003	Budget Permanent Adjustment	B	A		01-JUL-2006	31-DEC-2099
	70004	Budget Temporary Adjustment	B	A		01-JUL-2006	31-DEC-2099
	70005	Budget Reductions	B	A		01-JUL-2006	31-DEC-2099
	70006	E&G Fee Base Allocation	B	A		01-JUL-2011	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
	70007	Appropriation Budget	B	A		01-JUL-2006	31-DEC-2099
	70008	Budget Moved to Personal Services	B	A		01-JUL-2006	31-DEC-2099
	70009	Budget - Future Commitments	B	A		25-JUL-2006	31-DEC-2099
	70010	Mid Year Budget Reduction	B	A		01-JUL-2006	31-DEC-2099
	70011	Budget Reduction P/S Offset	B	A		01-JUL-2006	31-DEC-2099
	70012	Temporary Personal Service Budget	B	A		05-OCT-2010	31-DEC-2099
	70013	Reserve for Balance Forward	B	A		01-JUN-2010	31-DEC-2099
	70014	Reserve for Bal Forward Adjustment	B	A		01-JUN-2010	31-DEC-2099
	70015	Revenue Budget Adjustment	B	A		21-JUN-2011	31-DEC-2099
	70016	Loan for Budget Shortfall	B	A		01-JUN-2010	31-DEC-2099
	70017	E&G Fee Annual Allocation	B	A		21-JUN-2011	31-DEC-2099
	70018	Budget for Nonmandatory Transfers	B	A		01-JUN-2011	31-DEC-2099
	70019	Budget for Indirect Cost Transfers	B	A		01-JUN-2011	31-DEC-2099
	70020	Budget Funded Depreciation	B	A		01-JUN-2011	31-DEC-2099
	70021	Budget Utilities	B	A		01-JUN-2011	31-DEC-2099
	70021U	Utilities Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	70022	Budget Scholarships	B	A		01-JUN-2011	31-DEC-2099
	70022U	Scholarship Undesignated Budget	B	A		01-JUL-2013	31-DEC-2099
	70023	Budget Internal Service Reimbursmnt	B	A		01-JUN-2011	31-DEC-2099
	70024	Budget Supplies & Other Services	B	A		01-JUN-2012	31-DEC-2099
	70024U	Supplies & Other Undesig Budget	B	A		01-JUL-2013	31-DEC-2099
	70099	Budget Moved to Expense	B	A		01-JUN-2012	31-DEC-2099
703		Equipment	N	A		01-JUL-1950	31-DEC-2099
	7058	Misc. Equip. less than \$5000	B	A		01-JUL-2024	31-DEC-2099
	70580	Misc. Equip. less than \$1000	Y	A		13-JUN-2002	31-DEC-2099
	70581	Misc. Equip. \$1000 to \$5000	Y	A		06-JUL-2006	31-DEC-2099
	7070	Office/Communication Equip > \$5000	B	A		01-JUL-2024	31-DEC-2099
	70701	Office Equipment > \$5000	Y	A		01-JUN-2014	31-DEC-2099
	70702	Communications Equipment > \$5000	Y	A		01-JUN-2014	31-DEC-2099
	7071	Medical Equipment > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70710	Medical Equipment > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7072	Research/Educational Equip > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70720	Research/ Educational Equip > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7073	Household Equip/Furnishings > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70730	Household Equip/Furnishings > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	70735	Carpeting > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7074	Building Equipment > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70740	Building Equipment > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7075	Vehicles > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70750	Vehicles > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7076	Livestock/Farm/Const Equip > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70760	Farm & Construction Equip > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7077	Books and Periodicals	N	A		01-JUL-1950	31-DEC-2099
	70770	Books	Y	A		01-JUL-1950	31-DEC-2099
	70771	Ebooks/Online Subscriptions	Y	A		01-JUL-2021	31-DEC-2099
	7078	Other Equipment > \$5000	N	A		01-JUL-2004	31-DEC-2099
	70780	Other Capital Equipment > \$5000	Y	A		01-JUL-2004	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
					EFF	TERM	NEXT CHANGE
	7170	Computer Equipment > \$5000	N	A		01-JUL-2004	31-DEC-2099
	71700	Computer Equipment > \$5000	Y	A		01-JUL-2004	31-DEC-2099
	7171	Computer Software > \$5000	N	A		01-JUL-2004	31-DEC-2099
	71710	Computer Software > \$5000	Y	A		07-JUL-2004	31-DEC-2099
707		Supplies & Other Services	N	A		01-JUL-2001	31-DEC-2099
	7020	Office Administrative Expenses	B	A		15-JUL-2024	31-DEC-2099
	70200	Office Expenses	Y	A		01-JUL-1950	31-DEC-2099
	70207	Subscriptions	Y	A		01-JUL-1950	31-DEC-2099
	7021	Printing & Binding	N	A		01-JUL-1950	31-DEC-2099
	70210	Printing & Binding	Y	A		01-JUL-1950	31-DEC-2099
	70212	Photocopy Expense	Y	A		01-JUN-2014	31-DEC-2099
	7022	Rental Expense	B	A		01-JUL-2024	31-DEC-2099
	70220	Rent - Building	Y	A		01-JUL-1950	31-DEC-2099
	70221	Rent - Parking	Y	A		01-JUL-2013	31-DEC-2099
	70222	Rent - Hotel Rooms	Y	A		01-JUL-1950	31-DEC-2099
	7024	Telecommunications	B	A		01-JUL-2024	31-DEC-2099
	70241	Telephone-Long Distance	Y	A		01-JUL-1950	31-DEC-2099
	70242	Telephone-Local Service	Y	A		01-JUL-1950	31-DEC-2099
	70243	Telephone-Equipment Charges	Y	A		01-JUL-1950	31-DEC-2099
	70244	Telephone-Installation Charges	Y	A		01-JUL-1950	31-DEC-2099
	70245	Internet Service	Y	A		01-JUN-2014	31-DEC-2099
	70247	Centrally Funded IT Charges	Y	A		01-JUL-2015	31-DEC-2099
	70249	Telephone-Other	Y	A		01-JUL-1950	31-DEC-2099
	7025	Contractual & Professional	B	A		01-DEC-2023	31-DEC-2099
	70251	Consultants & Consulting Fees	Y	A		01-JUL-1950	31-DEC-2099
	70252	Security Services	Y	A		01-JUL-1950	31-DEC-2099
	70253	Professional Services	Y	A		01-JUN-2014	31-DEC-2099
	70256	Background Check	Y	A		01-APR-2008	31-DEC-2099
	70257	Contractual Services	Y	A		01-JUN-2014	31-DEC-2099
	70258	Contracts-Research,Educational,Med	Y	A		01-JUN-2014	31-DEC-2099
	7025A	Personnel Contracts with MURC	Y	A		01-JUN-2014	31-DEC-2099
	7026	Travel	B	A		01-JUL-2024	31-DEC-2099
	70263	Off Campus Instruction Travel	Y	A		01-JUL-1950	31-DEC-2099
	70267	Scouting Travel	Y	A		01-JUL-1950	31-DEC-2099
	70268	Team Travel	Y	A		01-JUL-1950	31-DEC-2099
	70269	Recruitment Travel	Y	A		01-JUL-1950	31-DEC-2099
	7026C	Training & Development Travel	Y	A		01-JUN-2014	31-DEC-2099
	7026D	Research Travel	Y	A		01-JUN-2014	31-DEC-2099
	7026E	Candidate Travel	Y	A		01-JUN-2014	31-DEC-2099
	7026F	Administrative Duty Travel	Y	A		01-JUN-2014	31-DEC-2099
	7027	Computer Services	B	A		01-JUL-2024	31-DEC-2099
	70273	Computer Services - Internal	Y	A		01-JUN-2014	31-DEC-2099
	70274	Computer Services - External	Y	A		01-JUN-2014	31-DEC-2099
	70275	Annual Software License/Maintenance	Y	A		30-JUN-2020	31-DEC-2099
	7028	Internal Indirect Costs	B	A		01-JUL-2024	31-DEC-2099
	70280	Inter-Agency Agreeemnt-Indirect Cost	Y	A		26-JUL-2004	31-DEC-2099
	7029	Vehicle Rental	N	A		01-JUL-1950	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM NEXT CHANGE
	70290	Vehicle Rental	Y	A		01-JUL-1950	31-DEC-2099
	7030	Rentals - Machine & Misc.	N	A		01-JUL-1950	31-DEC-2099
	70300	Rentals - Machine & Misc.	Y	A		01-JUL-1950	31-DEC-2099
	7031	Association Dues & Prof Memberships	N	A		01-JUL-1950	31-DEC-2099
	70310	Association Dues	Y	A		01-JUL-1950	31-DEC-2099
	7032	Fire, Auto, Other Insurance	B	A		01-JUL-2024	31-DEC-2099
	70320	Insurance Costs	Y	A		01-JUL-1950	31-DEC-2099
	70321	General Liability&Property Ins-BRIM	Y	A		01-JUL-2008	31-DEC-2099
	70322	Malpractice Insurance-BRIM	Y	A		01-JUL-2008	31-DEC-2099
	70323	Self Insurance - Malpractice	Y	A		01-JUL-2008	31-DEC-2099
	7033	Food Products	N	A		01-JUL-1950	31-DEC-2099
	7034	Clothing/Househld/Recreat. Supplies	N	A		01-JUL-2001	31-DEC-2099
	70341	Recreational Supplies	Y	A		01-JUL-1950	31-DEC-2099
	70342	Home Game Expense	Y	A		01-JUL-1950	31-DEC-2099
	70343	Clothing Supplies	Y	A		01-JUN-2014	31-DEC-2099
	70344	Household Supplies	Y	A		01-JUN-2014	31-DEC-2099
	7035	Advertising & Promotional	B	A		01-JUL-2024	31-DEC-2099
	70350	Other Advertising	Y	A		02-JAN-2006	31-DEC-2099
	70351	Promotional Expense	Y	A		01-JUL-1950	31-DEC-2099
	70352	Employment Advertising	Y	A		02-JAN-2006	31-DEC-2099
	7036	Maintenance Expense	B	A		01-JUL-2024	31-DEC-2099
	70360	Vehicle Operating Expense	Y	A		01-JUL-2001	31-DEC-2099
	70365	Aviation Vehicle Operating Expense	Y	A		01-JUL-2022	31-DEC-2099
	7037	Research, Educational, Medical	N	A		01-JUL-1950	31-DEC-2099
	70374	Radioactive Material	Y	A		20-MAR-2024	31-DEC-2099
	70375	Supplies - Research	Y	A		01-JUN-2014	31-DEC-2099
	70376	Supplies - Educational	Y	A		01-JUN-2014	31-DEC-2099
	70377	Supplies - Medical	Y	A		01-JUN-2014	31-DEC-2099
	70378	Ethanol Alcohol	Y	A		11-APR-2024	31-DEC-2099
	70379	Narcotics	Y	A		11-APR-2024	31-DEC-2099
	7038	Maintenance Contracts	N	A		01-JUL-1950	31-DEC-2099
	70380	Routine Maintenance Contracts	Y	A		01-JUL-2001	31-DEC-2099
	7039	Manufacturing Supplies	N	A		01-JUL-2002	31-DEC-2099
	7040	Merchandise for Resale	N	A		01-JUL-1950	31-DEC-2099
	70401	Merchandise for Resale	Y	A		01-JUL-1950	31-DEC-2099
	7041	Cellular Charges	N	A		01-JUL-2005	31-DEC-2099
	70411	Cellular Telephones	Y	A		01-JUL-2005	31-DEC-2099
	70412	Pagers	Y	A		01-JUL-2005	31-DEC-2099
	7042	Hospitality	N	A		01-JUL-1950	31-DEC-2099
	70420	Hospitality	Y	A		01-JUL-1950	31-DEC-2099
	7043	Educational Training-Stipends	N	A		01-JUL-1950	31-DEC-2099
	70430	Educational Training Stipends	Y	A		01-JUL-1950	31-DEC-2099
	7044	Energy Exp Motor Vehicles/Aircraft	N	A		01-JUL-2009	31-DEC-2099
	70441	Gasoline/diesel fuel	Y	A		01-JUL-2009	31-DEC-2099
	7045	Farm Expense	N	A		01-JUL-1950	31-DEC-2099
	7046	Subsistence	N	A		01-JUL-1950	31-DEC-2099
	7051	Miscellaneous Expense	N	A		01-JUL-1950	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM NEXT CHANGE
	70510	Miscellaneous Expense	Y	A		01-JUL-1950	31-DEC-2099
	7052	Training and Development	B	A		01-JUL-2024	31-DEC-2099
	70520	Training and Development Non-Travel	Y	A		01-JUL-2018	31-DEC-2099
	7053	Postal and Freight	N	A		01-JUL-1950	31-DEC-2099
	70533	Postage/Postal Expense	Y	A		01-JUN-2014	31-DEC-2099
	70534	Freight	Y	A		01-JUN-2014	31-DEC-2099
	7054	Computer Supplies	N	A		01-JUL-2001	31-DEC-2099
	70542	Computer Supplies less than \$5000	Y	A		01-JUN-2014	31-DEC-2099
	70543	Software Licenses less than \$5000	Y	A		01-JUN-2014	31-DEC-2099
	70544	Computer Equipment less than \$5000	Y	A		01-JUN-2014	31-DEC-2099
	7056	Attorney Legal Service Payments	N	A		01-JUL-1950	31-DEC-2099
	70560	Attorney Legal Service Payments	Y	A		01-JUL-1950	31-DEC-2099
	7057	Attorney Reimbursable Expense	N	A		01-JUL-1950	31-DEC-2099
	70570	Attorney Reimbursable Expense	Y	A		01-JUL-1950	31-DEC-2099
	7059	Student Activities	N	A		01-JUL-2005	31-DEC-2099
	70591	Student Activities	Y	A		01-JUL-2005	31-DEC-2099
	7061	Office & Comm Equipment Repairs	N	A		01-JUL-1950	31-DEC-2099
	70611	Office Equip Repairs	Y	A		01-JUN-2014	31-DEC-2099
	70612	Communication Equip Repairs	Y	A		01-JUN-2014	31-DEC-2099
	7062	Research & Educational Equip Repair	N	A		01-JUL-1950	31-DEC-2099
	70620	Research & Educational Equip Repair	Y	A		01-JUL-1950	31-DEC-2099
	7063	Building & Household Equip Repairs	N	A		01-JUL-1950	31-DEC-2099
	70630	Household/Bldg Equipment Repairs	Y	A		01-JUL-1950	31-DEC-2099
	7064	Building Structure Repairs & Alt.	N	A		01-JUL-1950	31-DEC-2099
	70640	Routine Maintenance Buildings	Y	A		01-JUL-2001	31-DEC-2099
	7065	Vehicle Repairs	N	A		01-JUL-1950	31-DEC-2099
	70650	Vehicle Repairs	Y	A		01-JUL-1950	31-DEC-2099
	7066	Ground Improvements	N	A		01-JUL-1950	31-DEC-2099
	70660	Routine Maintenance of Grounds	Y	A		01-JUL-2001	31-DEC-2099
	7067	Farm & Construction Equip Repairs	N	A		01-JUL-1950	31-DEC-2099
	70670	Farm & Construction Equip Repairs	Y	A		01-JUL-1950	31-DEC-2099
	7068	Other Repairs & Alterations	N	A		01-JUL-1950	31-DEC-2099
	70680	Other Repairs & Alterations	Y	A		01-JUL-1950	31-DEC-2099
	7080	Financial and Tax	B	A		01-JUL-2024	31-DEC-2099
	70800	Remittance of Taxes	Y	A		01-JUL-1950	31-DEC-2099
	7081	Payment of Claims	N	A		01-JUL-1950	31-DEC-2099
	70810	Payment of Claims-1099 Reportable	Y	A		01-JUL-2021	31-DEC-2099
	70811	Payment of Claims-NOT1099Reportable	Y	A		01-JUL-2021	31-DEC-2099
	7083	Grants, Awards, Scholarships Loans	B	A		01-JUL-2024	31-DEC-2099
	70831	Awards to Students and Groups	Y	A		01-JUL-2014	31-DEC-2099
	70835	Loans to Students	Y	A		01-JUL-2014	31-DEC-2099
	70837	Grantis in Aid - Room & Board	Y	A		01-JUL-1950	31-DEC-2099
	70838	Grantis in Aid - Tuition	Y	A		01-JUL-1950	31-DEC-2099
	70839	Grantis in Aid - Books	Y	A		01-JUL-1950	31-DEC-2099
	7083A	Scholarships	Y	A		01-JUL-2006	31-DEC-2099
	7083B	Fellowships	Y	A		01-JUL-2006	31-DEC-2099
	7083C	Stipends	Y	A		01-JUL-2006	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM NEXT CHANGE
	7083D	Scholarships - Waivers	Y	A		01-JUL-2009	31-DEC-2099
	7083E	Scholarship Allowance	Y	A		01-JUL-2009	31-DEC-2099
	7083F	ARI-Financial Aid Expense	Y	A		26-FEB-2016	31-DEC-2099
	7083G	ARI-Scholarship Expense	Y	A		26-FEB-2016	31-DEC-2099
	7083V	ARPA/HEERF III Grants to Students	Y	A		01-JUL-2021	31-DEC-2099
	7083W	CRRSAA/HEERF II Grants to Students	Y	A		01-JAN-2021	31-DEC-2099
	7083Y	CARES Act Grant Funds to Students	Y	A		23-APR-2020	31-DEC-2099
	7088	Bond Sale Costs	N	A		01-JUL-1950	31-DEC-2099
	70880	Bond Sale Costs	Y	A		01-JUL-1950	31-DEC-2099
	7089	Bank Costs	N	A		01-JUL-1950	31-DEC-2099
	70890	Bank Costs	Y	A		01-JUL-1950	31-DEC-2099
	7092	Capital Purch, Construction, Improv	B	A		01-JUL-2024	31-DEC-2099
	70920	Building Construction	Y	A		01-JUL-2003	31-DEC-2099
	7094	Miscellaneous Land Expense	N	A		01-JUL-1950	31-DEC-2099
	70941	Land Acquisition Moving Expenses	Y	A		01-JUL-1950	31-DEC-2099
	7096	Other Interest & Penalties	N	A		01-JUL-1950	31-DEC-2099
	70960	Other Interest and Penalty Expense	Y	A		01-JUL-2014	31-DEC-2099
	7120	Contractor Pmts-Capital Asset Proj.	N	A		01-JUL-1950	31-DEC-2099
	71201	Contractor Pmts-Capital Asset Proj.	Y	A		01-JUL-1950	31-DEC-2099
	7121	Purchase of Materials & Supplies	N	A		01-JUL-1950	31-DEC-2099
	71211	Material/Supplies-Cap Asset Project	Y	A		01-JUL-1950	31-DEC-2099
	7122	Consultant Pmts-Cap Asset Projects	N	A		01-JUL-1950	31-DEC-2099
	71225	Consultant Payments-Cap Asset Proj	Y	A		01-JUL-1950	31-DEC-2099
	7128	Federal Subrecipient Disbursement	N	A		01-JUL-1950	31-DEC-2099
	71280	Federal Subrecipient Disbursement	Y	A		01-JUL-1950	31-DEC-2099
	7143	Building Improvements	N	A		01-JUL-1950	31-DEC-2099
	71431	Building Improvements	Y	A		01-JUL-1950	31-DEC-2099
	7148	Land Improvements	N	A		01-JUL-1950	31-DEC-2099
	71481	Land Improvements	Y	A		01-JUL-1950	31-DEC-2099
	7149	Land Purchases	N	A		01-JUL-1950	31-DEC-2099
	71491	Land Purchases	Y	A		01-JUL-1950	31-DEC-2099
	7150	Building Purchase	N	A		01-JUL-2003	31-DEC-2099
	71501	Building Purchase	Y	A		01-JUL-2003	31-DEC-2099
	7151	Debt Service-(Principal)	B	A		01-JUL-2024	31-DEC-2099
	71511	Debt Service (Bonded-Principal)	Y	A		01-JUL-1950	31-DEC-2099
	7153	Debt Service (Leases-Principal)	N	A		01-JUL-1950	31-DEC-2099
	71531	Debt Service(Finance Pur-Principal)	Y	A		28-FEB-2023	31-DEC-2099
	7156	Medical Service Payments	N	A		01-MAY-2003	31-DEC-2099
	71560	Medical Service Payments	Y	A		01-MAY-2003	31-DEC-2099
	7157	Leasehold Improvements	N	A		01-JUL-2004	31-DEC-2099
	71570	Leasehold Improvements	Y	A		01-JUL-2004	31-DEC-2099
	7159	Royalties	N	A		01-JUL-2005	31-DEC-2099
	7161	Imprest Funds	N	A		01-DEC-2011	31-DEC-2099
	71610	Imprest Funds	Y	A		01-DEC-2011	31-DEC-2099
	7162	Debt Service (Bond Admin Fees)	N	A		01-JUL-2009	31-DEC-2099
	71621	Debt Service (Bond Admin Fees)	Y	A		01-JUL-2009	31-DEC-2099
	7175	State Treasurer's Office Fees	N	A		01-JUL-2013	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
					EFF	TERM	NEXT CHANGE
	71750	State Treasurer's Office Fees	Y	A		01-JUL-2013	31-DEC-2099
	7991	Other Unclassified /HEPC Assessmt	B	A		09-SEP-2024	31-DEC-2099
	7998	Serve to Save Challenge	B	A		10-JUL-2024	31-DEC-2099
711		Scholarships & Fellowships	N	A		01-JUL-1950	31-DEC-2099
713		Utilities	N	A		01-JUL-1950	31-DEC-2099
	7023	Utilities	B	A		01-JUL-2024	31-DEC-2099
	70234	Utilities-Garbage Disposal	Y	A		01-JUL-1950	31-DEC-2099
	70235	Utilities-Fire Service Fee	Y	A		01-JUL-1950	31-DEC-2099
	70236	Utilities-Cable	Y	A		01-JUL-1950	31-DEC-2099
	70239	Utilities-Other	Y	A		01-JUL-1950	31-DEC-2099
	7023A	Utilities-Water	Y	A		01-JUN-2014	31-DEC-2099
	7023B	Utilities-Sewage	Y	A		01-JUN-2014	31-DEC-2099
	7023C	Utilities-Recycling	Y	A		01-JUN-2014	31-DEC-2099
	7047A	Energy Expense Utilities	N	A		01-JUL-2009	31-DEC-2099
	70471	Utilities-Electricity	Y	A		01-JUL-2009	31-DEC-2099
	70472	Utilities-Gas, Natural	Y	A		20-JUN-2014	31-DEC-2099
715		Depreciation	N	A		01-JUL-1950	31-DEC-2099
	79901	Equipment Depreciation Expense	Y	A		01-JUL-2001	31-DEC-2099
	79902	Building Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79903	Land Improvmt Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79904	Library Materials Depreciation Exp	Y	A		01-JUL-1950	31-DEC-2099
	79905	Infrastructure Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79920	Amortization Expense - GASB 87	Y	A		01-JUL-2020	31-DEC-2099
	79925	Amortization Expense - SBITA	Y	A		01-JUL-2021	31-DEC-2099
717		Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	7200	Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	79913	Capital Fee Assessment-Debt Service	Y	A		01-JUL-2006	31-DEC-2099
718		Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099
	7201	Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099
	79912	HEPC Operating Assessment (HERA)	Y	A		01-JUL-2006	31-DEC-2099
720		Other Operating Expenses	N	A		01-JUL-1950	31-DEC-2099
	79992	Loan Cancellations & Write offs	Y	A		01-JUL-1950	31-DEC-2099
	79999	Cost Recovery	B	A		16-JUN-2015	31-DEC-2099
	7999C	Other Bad Debt Expense	Y	A		01-JUN-2020	31-DEC-2099
725		Interest on Indebtedness	N	A		01-JUL-1950	31-DEC-2099
	7152	Debt Service (Interest)	B	A		01-JUL-2024	31-DEC-2099
	71521	Debt Service (Bonded-Interest)	Y	A		01-JUL-1950	31-DEC-2099
	7154	Debt Service (Leases-Interest)	N	A		02-JUL-1950	31-DEC-2099
	71541	Debt Service (Finance Pur-Interest)	Y	A		28-FEB-2023	31-DEC-2099
	79922	Interest Expense - GASB 87	Y	A		01-JUL-2020	31-DEC-2099
	79923	Interest Expense - SBITA	Y	A		01-JUL-2021	31-DEC-2099
	79993	Amortization of Bond Premium	Y	A		22-AUG-2014	31-DEC-2099
799		Other Nonoperating Expenses	N	A		01-JUL-2006	31-DEC-2099
	79990	Loss on Sale/Disposal of Asset	Y	A		01-JUL-2006	31-DEC-2099
	79997	Cumulative Effect of Accounting Chg	Y	A		30-JUN-2007	31-DEC-2099
	79998	Prior Period Adjustment	Y	A		29-JUN-2004	31-DEC-2099
	7999A	Transfer Asset to Other Agency	Y	A		30-JUN-2010	31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 10-OCT-2024

RUN DATE: 10/10/2024
TIME: 09:42 AM
PAGE: 9

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	7999B	Prior Years Equipment	Y	A		01-JUL-2015		31-DEC-2099
	7999E	Lost Revenue Expense-CARES Grants	Y	A		01-JUL-2020		31-DEC-2099
	BAVL	Set Up Fund/Org/Acct Budget	N	A		01-JUL-1950		31-DEC-2099
	Z9997	ARI-Refund Info only Detail Codes	Y	A		01-JUL-2012		31-DEC-2099
	Z9998	ARI-Informational only Detail Codes	Y	A		01-JUL-2012		31-DEC-2099
	Z9999	ARI-Inactive Detail Code Account	Y	A		01-JUL-2012		31-DEC-2099
72		Indirect Expenditures				01-JUL-1950		31-DEC-2099
	790	Indirect Expenditures	N	A		01-JUL-2006		31-DEC-2099
	7100	Indirect Cost Expenses	N	A		01-JUL-2006		31-DEC-2099
	70109	Indirect Cost - CARES Grants	Y	A		06-MAY-2021		31-DEC-2099