

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                         | ENTRY | STATUS | ACCT | EFF         | TERM  | 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 |
| 50  |         | Revenue                             |       |        |      | 01-JUL-1950 |       | 31-DEC-2099 |
| 51  |         | 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 |
|     | 506797  | Health Profession Fee               | Y     | A      |      | 01-JUL-1950 |       | 31-DEC-2099 |
|     | 506799  | Student Lab Fees                    | Y     | A      |      | 01-JUL-1950 |       | 31-DEC-2099 |

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|      | 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  | HS E-Course Fee                      | Y             | A      |              | 30-AUG-2019  |               | 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          |
|      | 508624  | PA Enrollment Deposit Clearing       | Y             | A      |              | 01-AUG-2020  |               | 31-DEC-2099          |
|      | 508625  | DBA Program Enroll Deposit Clearing  | Y             | A      |              | 01-JAN-2021  |               | 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          |
|      | 527377  | Federal ARPA/HEERF III Grant Revenue | Y             | A      |              | 01-JUL-2021  |               | 31-DEC-2099          |
|      | 527378  | Federal CRSAA/HEERF II Grant Revenue | Y             | A      |              | 01-JAN-2021  |               | 31-DEC-2099          |
|      | 527379  | Federal CARES Act Grant Revenue      | Y             | A      |              | 01-JAN-2020  |               | 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          |

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|       | 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          |
|       | 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          |
|       | 556703  | HAF Salary Contributions            | Y             | A      |              | 01-JUN-2021  |               | 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          |



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|     | 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          |
|     | 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          |
|     | 590041  | Lease Revenue-GASB 87               | Y             | A      |              | 01-JUL-2020  |               | 31-DEC-2099          |
|     | 590042  | Interest Revenue-GASB 87            | Y             | A      |              | 01-JUL-2020  |               | 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          |

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|      | 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 |
|      | 59696H  | State Awarded CARES Funds           | Y          | A      |           | 01-OCT-2020     |                  | 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 |
|      | 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 |
|      | 5R0380  | Int Serv Reimb-Maintenance Contract | Y          | A      |           | 01-JUL-2022     |                  | 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 |
|      | 5R0109  | Indirect Cost Recovery - CARES      | Y          | A      |           | 01-JUL-2020     |                  | 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 |
|      | 5R0279  | Reimbursement -Computer Services    | Y          | A      |           | 01-JUL-2021     |                  | 31-DEC-2099 |
|      | 5R0510  | Reimbursement - Miscellaneous       | Y          | A      |           | 01-JUL-2014     |                  | 31-DEC-2099 |

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|     | 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          |
|     | 5R999E  | Lost Revenue Reimbursement - CARES  | Y             | A      |              | 01-JUL-2020  |               | 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          |
|     | 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          |
|     | 5T0052  | Internal - Unit Fund Transfer       | Y             | A      |              | 01-JUL-2022  |               | 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          |
|     | 5T0155  | HEERF Support Transfer              | Y             | A      |              | 01-JUN-2021  |               | 31-DEC-2099          |
|     | 5TDR05  | Transfer To Departmental Reserves   | Y             | A      |              | 01-OCT-2020  |               | 31-DEC-2099          |
|     | 5TDR10  | Transfer From Departmental Reserves | Y             | A      |              | 01-OCT-2020  |               | 31-DEC-2099          |

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| 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       |

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|     | 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          |
|     | 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          |
|     | 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          |

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|     | 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        | N             | A      |              | 01-JUL-2004  |               | 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  | N             | A      |              | 01-JUL-2004  |               | 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          |
|     | 7170    | Computer Equipment > \$5000          | N             | A      |              | 01-JUL-2004  |               | 31-DEC-2099          |
|     | 71700   | Computer Equipment > \$5000          | Y             | A      |              | 01-JUL-2004  |               | 31-DEC-2099          |

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|     | 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 Expenses                      | N             | A      |              | 01-JUL-1950  |               | 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                       | N             | A      |              | 01-JUL-1950  |               | 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                   | N             | A      |              | 01-JUL-1950  |               | 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           | N             | A      |              | 01-JUL-2001  |               | 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                               | N             | A      |              | 01-JUL-2001  |               | 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                    | N             | A      |              | 01-JUL-1950  |               | 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    | Higher Ed Inter-Agency Ct Ag & Fees  | N             | A      |              | 01-JUL-2004  |               | 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          |
|     | 70290   | Vehicle Rental                       | Y             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |
|     | 7030    | Rentals - Machine & Misc.            | N             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |

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|     | 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         | N          | A      |           | 01-JUL-1950 |            | 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           | N          | A      |           | 01-JUL-1950 |            | 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    | Vehicle Maintenance Expense         | N          | A      |           | 01-JUL-1950 |            | 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       |
|     | 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       |
|     | 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       |
|     | 70510   | Miscellaneous Expense               | Y          | A      |           | 01-JUL-1950 |            | 31-DEC-2099       |
|     | 7052    | Training and Development            | N          | A      |           | 01-JUL-1950 |            | 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       |



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|     | 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    | Remittance of Taxes                 | N             | A      |              | 01-JUL-1950  |               | 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          |
|     | 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    | Building Construction               | N             | A      |              | 01-JUL-2003  |               | 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          |

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|     | 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-(Bonded Principal)     | N             | A      |              | 01-JUL-1950  |               | 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          |
|     | 71750   | State Treasurer's Office Fees       | Y             | A      |              | 01-JUL-2013  |               | 31-DEC-2099          |
| 711 |         | Scholarships & Fellowships          | N             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |
|     | 7083    | Grants, Awards,Scholarships & Loans | N             | A      |              | 01-JUL-2001  |               | 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          |
|     | 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          |
| 713 |         | Utilities                           | N             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |
|     | 7023    | Utilities                           | N             | A      |              | 01-JUL-2001  |               | 31-DEC-2099          |
|     | 70234   | Utilities-Garbage Disposal          | Y             | A      |              | 01-JUL-1950  |               | 31-DEC-2099          |

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|       | 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          |
| 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 (Bonded-Interest)      | N             | A      |              | 02-JUL-1950  |               | 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          |
|       | 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          |
|       | 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          |

REPORT FGRACHTH  
CHART: 1

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

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| TYP | ACCOUNT | DESCRIPTION                         | DATA<br>ENTRY | STATUS | POOL<br>ACCT | *****<br>EFF | DATES<br>TERM | *****<br>NEXT CHANGE |
|-----|---------|-------------------------------------|---------------|--------|--------------|--------------|---------------|----------------------|
|     | 70109   | Indirect Cost - CARES Grants        | Y             | A      |              | 06-MAY-2021  |               | 31-DEC-2099          |
| 80  |         | Transfers                           |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |
| 81  |         | Transfers                           |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |
|     | 831     | Transfer Capital Assets             | N             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80200   | Transfer Capital Assets             | N             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80221   | Transfer Capital Items-Buildings    | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80222   | Transfer Capital Items-Equipment    | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80223   | Transfer Capital Items-Land         | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80224   | Transfer Capital-Infrastr/Land Imp  | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80225   | Transfer Capital Items-Library Inv. | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80226   | Transfer Capital Items-Debt Retrmnt | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80227   | Transfer Capital Items-MURC         | Y             | A      |              | 01-JUN-2005  |               | 31-DEC-2099          |
|     | 80228   | Transfer Asset/Liability            | Y             | A      |              | 01-JUN-2015  |               | 31-DEC-2099          |
|     | 835     | Transfer Bond Liability             | N             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80300   | Transfer Bond Liability             | N             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
|     | 80331   | Transfer Bond Liability             | Y             | A      |              | 30-JUN-2001  |               | 31-DEC-2099          |
| 90  |         | Fund Additions                      |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |
| 91  |         | Fund Additions                      |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |
| 95  |         | Fund Deductions                     |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |
| 96  |         | Fund Deductions                     |               |        |              | 01-JUL-1950  |               | 31-DEC-2099          |