

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 1

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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	112679	ARI-Tuition Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	112680	ARI-Room & Board Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	112681	ARI-Student Union Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	112682	ARI-Athletic Event Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	112683	ARI-Athletic Event TV Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	112684	ARI-Bookstore Revenue AR	Y	A		01-JUL-2012		31-DEC-2099
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 3

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	121016	Other Receivables-PPP	Y	A		01-JUL-2022		31-DEC-2099
	121100	Noncurrent Cash & Cash Equivalents	N	A		01-JUL-2006		31-DEC-2099
	121001	Noncurrent Cash & Cash Equivalents	Y	A		01-JUL-2006		31-DEC-2099
	122000	Loans Receivable-Noncurrent	N	A		01-JUL-1950		31-DEC-2099
	122010	Student Loans Receivable-Noncurrent	Y	A		01-JUL-1950		31-DEC-2099
	122011	Allowance Doubtful Accts-Noncurrent	Y	A		01-JUL-1950		31-DEC-2099
	122400	Investments-Noncurrent	N	A		01-JAN-2006		31-DEC-2099
	111530	United Bank-Project Fund Investment	Y	A		29-JUN-2012		31-DEC-2099
	122410	Investments - US Agency Securities	Y	A		01-JUL-2006		31-DEC-2099
	122420	Investment - Accum Prem Amort	Y	A		01-JUL-2006		31-DEC-2099
	122430	Investment-Agency Mkt Adj	Y	A		01-JUL-2006		31-DEC-2099
	122440	Commonfund Intermediate Investments	Y	A		01-JUL-2006		31-DEC-2099
	122441	Commonfund Bond Investments	Y	A		01-JAN-2006		31-DEC-2099
	122442	Commonfund Equity Investments	Y	A		01-JAN-2006		31-DEC-2099
	122443	Commonfund Short Term Investments	Y	A		01-JUN-2009		31-DEC-2099
	122500	Other Assets - Noncurrent	N	A		01-JUL-1950		31-DEC-2099
	122510	Other Assets - Noncurrent	Y	A		01-JUL-1950		31-DEC-2099
	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
	123211	Lease Asset - SBITA	Y	A		01-JUL-2021		31-DEC-2099
	123219	Accumulated Amortization - GASB 87	Y	A		01-JUL-2020		31-DEC-2099
	123220	Accumulated Amortization - SBITA	Y	A		01-JUL-2021		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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 4

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	124012	Deferred Outflow - OPEB	Y	A		30-JUN-2018	31-DEC-2099
02		Liabilities				01-JUL-1950	31-DEC-2099
20		Current Liabilities				01-JUL-1950	31-DEC-2099
	210000	Accounts Payable	N	A		01-JUL-1950	31-DEC-2099
	210010	A/P Accrual (Year End FTMCOAS)	Y	A		01-JUL-1950	31-DEC-2099
	2101	A/P Clearing - Refunds (GUACURR)	Y	A		01-JUL-1950	31-DEC-2099
	210100	Vendor Payables	Y	A		01-JUL-1950	31-DEC-2099
	210150	A/P Accrual (Year End Manual)	Y	A		01-JUL-1950	31-DEC-2099
	210200	Due to Other State Agencies	Y	A		01-JUL-1950	31-DEC-2099
	210201	Due to Othr St Ag (Hunt Sales Tax)	Y	A		25-NOV-2015	31-DEC-2099
	210313	ARI-Accounts Payable	Y	A		01-JUL-2012	31-DEC-2099
	2106	A/P Currency Exchange (GUACURR)	Y	A		01-JUL-1950	31-DEC-2099
	210710	Interest Payable-GASB 87	Y	A		01-JUL-2020	31-DEC-2099
	210711	Interest Payable-SBITA	Y	A		01-JUL-2021	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

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	213078	MU Rec Center Payroll Deduction	Y	A		22-SEP-2015	31-DEC-2099
	213079	Mountaineer Flex Benefits Liability	Y	A		01-SEP-2015	31-DEC-2099
	213084	Optional Retirement Liability	Y	A		22-SEP-2015	31-DEC-2099
	213085	Teachers Retirement Liability	Y	A		01-SEP-2015	31-DEC-2099
	213086	Other Payroll Withholding Liability	Y	A		01-SEP-2015	31-DEC-2099
	213087	Escrow Life Insurance Liability	Y	A		01-JUL-2015	31-DEC-2099
	213088	Escrow Health Insurance Liability	Y	A		01-JUL-2015	31-DEC-2099
	213089	Great West Retirement Liability	Y	A		01-JUL-2015	31-DEC-2099
	213090	Employee Ded Reimb OverpayLiability	Y	A		01-JUL-2016	31-DEC-2099
	213ERR	Payroll Benefit/Deduction Errors	Y	A		01-SEP-2015	31-DEC-2099
	213200	Other Accrued Liabilities	N	A		01-JUL-2006	31-DEC-2099
	213070	Agency Fund Liability	Y	A		01-JUL-2006	31-DEC-2099
	213075	Security Deposits Liability	Y	A		19-OCT-2012	31-DEC-2099
	213080	Other Accrued Liabilities	Y	A		01-JUL-2006	31-DEC-2099
	213082	Due to MCTC - Current portion	Y	A		01-JUN-2009	31-DEC-2099
	213083	Accrued SCA Liability - Current	Y	A		29-JUN-2012	31-DEC-2099
	213900	Deferred Revenue	N	A		01-JUL-2006	31-DEC-2099
	213910	Deferred Revenue	Y	A		01-JUL-2006	31-DEC-2099
	213920	Deferred Rent Revenue	Y	A		19-JUN-2009	31-DEC-2099
	214000	Compensated Absence Liab-Current	N	A		02-JUL-1950	31-DEC-2099
	214014	Compensated Absence Liab-Current	Y	A		01-JUL-1950	31-DEC-2099
	214500	Debt to Commission-Current	N	A		01-JUL-1950	31-DEC-2099
	214510	Debt to Commission-Current	Y	A		01-JUL-1950	31-DEC-2099
	215000	Capital Lease Obligation-Current	N	A		01-JUL-1950	31-DEC-2099
	215020	Capital Lease Obligation-Current	Y	A		01-JUL-1950	31-DEC-2099
	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
	215060	ST Lease Liability - GASB 87	Y	A		01-JUL-2021	31-DEC-2099
	215065	ST Lease Liability - SBITA	Y	A		26-SEP-2023	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
	220500	Deferred Revenue-Contracts Current	Y	A		01-JUL-2022	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 6

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	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
	222010	Deferred Revenue	N	A		01-JUL-2022	31-DEC-2099
	222011	Deferred Contract Revenue	Y	A		01-JUL-2022	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
	223500	Deferred Revenue-Contracts	N	A		01-JUL-2022	31-DEC-2099
	224000	Capital Lease Obligation	N	A		01-JUL-1950	31-DEC-2099
	224020	Capital Lease Principal Payable	Y	A		01-JUL-1950	31-DEC-2099
	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
	224065	LT Lease Liability - SBITA noncur	Y	A		01-JUL-2021	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
	227013	Deferred Inflows-PPP	Y	A		01-JUL-2022	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 7

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	NEXT CHANGE
	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
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 8

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	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
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 9

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	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 Enterprise Studnt Fees	N	A		21-MAY-2004	31-DEC-2099
	57679M	Athletic Title IX Equity Fee	N	A		21-MAY-2004	31-DEC-2099
	5M6791	Athletic Title IX Equity Fee - MU	Y	A		21-MAY-2004	31-DEC-2099
	5M6792	Athletic Title IX Equity Fee - SOM	Y	A		21-MAY-2004	31-DEC-2099
	57680	Room and Board	N	A		01-JUL-1950	31-DEC-2099
	576800	Residence Halls	Y	A		01-JUL-1950	31-DEC-2099
	576801	Miscellaneous-Room & Board	Y	A		01-JUL-1950	31-DEC-2099
	576802	Late Fees - Room & Board	Y	A		08-MAR-2019	31-DEC-2099
	576803	Meal Plans	Y	A		01-JUL-2013	31-DEC-2099
	576808	Remissions-Room & Board	Y	A		14-JUL-2009	31-DEC-2099
	576809	Scholarship Allowance-Room & Board	Y	A		01-JUL-1950	31-DEC-2099
57681		Student Union	N	A		01-JUL-1950	31-DEC-2099
	576810	Student Center Sales	Y	A		01-JUL-2000	31-DEC-2099
	576812	Student Center Commissions	Y	A		01-JUL-1950	31-DEC-2099
57682		Athletic Event Income	N	A		01-JUL-1950	31-DEC-2099
	576820	Athletic Ticket Sales	Y	A		01-JUL-1950	31-DEC-2099
	576821	Athletic Guarantees	Y	A		01-JUL-1950	31-DEC-2099
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 10

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	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
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 11

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	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
	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		27-NOV-2023		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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 12

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
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 Allocation Adjust	Y	A		17-SEP-2024	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
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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 13

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	***** DATES TERM	***** NEXT CHANGE
	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
	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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 14

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	60120	Public Employees Insurance Premiums	Y	A		01-JUL-1950	31-DEC-2099
	60123	PEIA Basic Life	Y	A		01-JUN-2008	31-DEC-2099
	6014	Worker's Compensation	N	A		01-JUL-1950	31-DEC-2099
	60140	Worker's Compensation	Y	A		01-JUL-1950	31-DEC-2099
	6015	Unemployment Compensation	N	A		01-JUL-1950	31-DEC-2099
	60150	Unemployment Compensation	Y	A		01-JUL-1950	31-DEC-2099
	6016	Pension and Retirement	N	A		01-JUL-1950	31-DEC-2099
	60160	TIAA-CREF Retirement	Y	A		01-JUL-1950	31-DEC-2099
	60161	Teachers Retirement System (TRS)	Y	A		01-JUL-2008	31-DEC-2099
	60162	Teachers Defined Contribution (TDC)	Y	A		01-JUL-2008	31-DEC-2099
	60163	Greatwest Retirement/EducatorsMoney	Y	A		01-JUN-2008	31-DEC-2099
	6017	Other Fringe Benefits	N	A		06-NOV-2023	31-DEC-2099
	60170	Employee Assistance Program	Y	A		06-NOV-2023	31-DEC-2099
	601ER	Payroll Benefit/Deduction Errors	Y	A		22-SEP-2015	31-DEC-2099
	69988	OPEB Expense	Y	A		30-JUN-2018	31-DEC-2099
	6999	Compensated Absences	N	A		01-JUL-2001	31-DEC-2099
	69991	Compensated Absence Exp-Annual Leav	Y	A		01-JUL-1950	31-DEC-2099
	69992	Compensated Absence Exp-Sick Leave	Y	A		01-JUL-1950	31-DEC-2099
	69993	Employee Tuition Waivers	Y	A		01-JUL-1950	31-DEC-2099
	69998	GA Tuition Waivers	Y	A		01-JUL-2013	31-DEC-2099
	69995	Fringe Benefits Cost Recovery	Y	A		01-JAN-2013	31-DEC-2099
	69999	Pension Expense-TRS Accrual	Y	A		01-JUL-2014	31-DEC-2099
	6999A	Fringe Benefits - Full Time	Y	A		01-MAY-2014	31-DEC-2099
	6999AU	FT Fringe Benefit Undesig Budget	B	A		01-JUL-2013	31-DEC-2099
	6999B	Fringe Benefits - Part Time	Y	A		01-MAY-2014	31-DEC-2099
	6999C	Fringe Benefits - Students	Y	A		01-MAY-2014	31-DEC-2099
	6999CU	Student Fringe Benefit Undesig Budg	B	A		01-JUL-2013	31-DEC-2099
	6999D	Fringe Benefits - Residual	Y	A		01-MAY-2014	31-DEC-2099
	603	Other Post Employment Benefits	N	A		01-JUL-2007	31-DEC-2099
	6160	WV OPEB Contributions	N	A		01-JUL-2007	31-DEC-2099
	61602	OPEB Expense - PEIA Retiree Subsidy	Y	A		01-JUL-2007	31-DEC-2099
	6163	WV OPEB Remaining Contribution	N	A		01-JUL-2008	31-DEC-2099
	61631	OPEB Expense-Net ARC Not Paid	Y	A		01-JUL-2008	31-DEC-2099
70		Expenditures				01-JUL-1950	31-DEC-2099
71		Expenditures				01-JUL-1950	31-DEC-2099
	701	Budget	N	A		01-JUL-1950	31-DEC-2099
	70001	Budget Balance Forward	B	A		01-JUL-2006	31-DEC-2099
	70002	Allocated Revenue Budget	B	A		01-JUL-2006	31-DEC-2099
	70003	Budget Permanent Adjustment	B	A		01-JUL-2006	31-DEC-2099
	70004	Budget Temporary Adjustment	B	A		01-JUL-2006	31-DEC-2099
	70005	Budget Reductions	B	A		01-JUL-2006	31-DEC-2099
	70006	E&G Fee Base Allocation	B	A		01-JUL-2011	31-DEC-2099
	70007	Appropriation Budget	B	A		01-JUL-2006	31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 15

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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 16

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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 17

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	7028	Internal Indirect Costs	B	A		01-JUL-2024		31-DEC-2099
	70280	Inter-Agency Agreeemnt-Indirect Cost	Y	A		26-JUL-2004		31-DEC-2099
	7029	Vehicle Rental	N	A		01-JUL-1950		31-DEC-2099
	70290	Vehicle Rental	Y	A		01-JUL-1950		31-DEC-2099
	7030	Rentals - Machine & Misc.	N	A		01-JUL-1950		31-DEC-2099
	70300	Rentals - Machine & Misc.	Y	A		01-JUL-1950		31-DEC-2099
	7031	Association Dues & Prof Memberships	N	A		01-JUL-1950		31-DEC-2099
	70310	Association Dues	Y	A		01-JUL-1950		31-DEC-2099
	7032	Fire, Auto, Other Insurance	B	A		01-JUL-2024		31-DEC-2099
	70320	Insurance Costs	Y	A		01-JUL-1950		31-DEC-2099
	70321	General Liability&Property Ins-BRIM	Y	A		01-JUL-2008		31-DEC-2099
	70322	Malpractice Insurance-BRIM	Y	A		01-JUL-2008		31-DEC-2099
	70323	Self Insurance - Malpractice	Y	A		01-JUL-2008		31-DEC-2099
	7033	Food Products	N	A		01-JUL-1950		31-DEC-2099
	7034	Clothing/Househld/Recreat. Supplies	N	A		01-JUL-2001		31-DEC-2099
	70341	Recreational Supplies	Y	A		01-JUL-1950		31-DEC-2099
	70342	Home Game Expense	Y	A		01-JUL-1950		31-DEC-2099
	70343	Clothing Supplies	Y	A		01-JUN-2014		31-DEC-2099
	70344	Household Supplies	Y	A		01-JUN-2014		31-DEC-2099
	7035	Advertising & Promotional	B	A		01-JUL-2024		31-DEC-2099
	70350	Other Advertising	Y	A		02-JAN-2006		31-DEC-2099
	70351	Promotional Expense	Y	A		01-JUL-1950		31-DEC-2099
	70352	Employment Advertising	Y	A		02-JAN-2006		31-DEC-2099
	7036	Maintenance Expense	B	A		01-JUL-2024		31-DEC-2099
	70360	Vehicle Operating Expense	Y	A		01-JUL-2001		31-DEC-2099
	70365	Aviation Vehicle Operating Expense	Y	A		01-JUL-2022		31-DEC-2099
	7037	Research, Educational, Medical	N	A		01-JUL-1950		31-DEC-2099
	70374	Radioactive Material	Y	A		20-MAR-2024		31-DEC-2099
	70375	Supplies - Research	Y	A		01-JUN-2014		31-DEC-2099
	70376	Supplies - Educational	Y	A		01-JUN-2014		31-DEC-2099
	70377	Supplies - Medical	Y	A		01-JUN-2014		31-DEC-2099
	70378	Ethanol Alcohol	Y	A		11-APR-2024		31-DEC-2099
	70379	Narcotics	Y	A		11-APR-2024		31-DEC-2099
	7038	Maintenance Contracts	N	A		01-JUL-1950		31-DEC-2099
	70380	Routine Maintenance Contracts	Y	A		01-JUL-2001		31-DEC-2099
	7039	Manufacturing Supplies	N	A		01-JUL-2002		31-DEC-2099
	7040	Merchandise for Resale	N	A		01-JUL-1950		31-DEC-2099
	70401	Merchandise for Resale	Y	A		01-JUL-1950		31-DEC-2099
	7041	Cellular Charges	N	A		01-JUL-2005		31-DEC-2099
	70411	Cellular Telephones	Y	A		01-JUL-2005		31-DEC-2099
	70412	Pagers	Y	A		01-JUL-2005		31-DEC-2099
	7042	Hospitality	N	A		01-JUL-1950		31-DEC-2099
	70420	Hospitality	Y	A		01-JUL-1950		31-DEC-2099
	7043	Educational Training-Stipends	N	A		01-JUL-1950		31-DEC-2099
	70430	Educational Training Stipends	Y	A		01-JUL-1950		31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 18

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

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 19

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** EFF	DATES TERM	***** NEXT CHANGE
	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
	7088	Bond Sale Costs	N	A		01-JUL-1950		31-DEC-2099
	70880	Bond Sale Costs	Y	A		01-JUL-1950		31-DEC-2099
	7089	Bank Costs	N	A		01-JUL-1950		31-DEC-2099
	70890	Bank Costs	Y	A		01-JUL-1950		31-DEC-2099
	7092	Capital Purch, Construction, Improv	B	A		01-JUL-2024		31-DEC-2099
	70920	Building Construction	Y	A		01-JUL-2003		31-DEC-2099
	7094	Miscellaneous Land Expense	N	A		01-JUL-1950		31-DEC-2099
	70941	Land Acquisition Moving Expenses	Y	A		01-JUL-1950		31-DEC-2099
	7096	Other Interest & Penalties	N	A		01-JUL-1950		31-DEC-2099
	70960	Other Interest and Penalty Expense	Y	A		01-JUL-2014		31-DEC-2099
	7120	Contractor Pmts-Capital Asset Proj.	N	A		01-JUL-1950		31-DEC-2099
	71201	Contractor Pmts-Capital Asset Proj.	Y	A		01-JUL-1950		31-DEC-2099
	7121	Purchase of Materials & Supplies	N	A		01-JUL-1950		31-DEC-2099
	71211	Material/Supplies-Cap Asset Project	Y	A		01-JUL-1950		31-DEC-2099
	7122	Consultant Pmts-Cap Asset Projects	N	A		01-JUL-1950		31-DEC-2099
	71225	Consultant Payments-Cap Asset Proj	Y	A		01-JUL-1950		31-DEC-2099
	7128	Federal Subrecipient Disbursement	N	A		01-JUL-1950		31-DEC-2099
	71280	Federal Subrecipient Disbursement	Y	A		01-JUL-1950		31-DEC-2099
	7143	Building Improvements	N	A		01-JUL-1950		31-DEC-2099
	71431	Building Improvements	Y	A		01-JUL-1950		31-DEC-2099
	7148	Land Improvements	N	A		01-JUL-1950		31-DEC-2099
	71481	Land Improvements	Y	A		01-JUL-1950		31-DEC-2099
	7149	Land Purchases	N	A		01-JUL-1950		31-DEC-2099
	71491	Land Purchases	Y	A		01-JUL-1950		31-DEC-2099
	7150	Building Purchase	N	A		01-JUL-2003		31-DEC-2099
	71501	Building Purchase	Y	A		01-JUL-2003		31-DEC-2099
	7151	Debt Service-(Principal)	B	A		01-JUL-2024		31-DEC-2099
	71511	Debt Service (Bonded-Principal)	Y	A		01-JUL-1950		31-DEC-2099
	7153	Debt Service (Leases-Principal)	N	A		01-JUL-1950		31-DEC-2099
	71531	Debt Service(Finance Pur-Principal)	Y	A		28-FEB-2023		31-DEC-2099
	7156	Medical Service Payments	N	A		01-MAY-2003		31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 20

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	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
	7991	Other Unclassified /HEPC Assessmt	B	A		09-SEP-2024	31-DEC-2099
	7998	Serve to Save Challenge	B	A		10-JUL-2024	31-DEC-2099
	711	Scholarships & Fellowships	N	A		01-JUL-1950	31-DEC-2099
	713	Utilities	N	A		01-JUL-1950	31-DEC-2099
	7023	Utilities	B	A		01-JUL-2024	31-DEC-2099
	70234	Utilities-Garbage Disposal	Y	A		01-JUL-1950	31-DEC-2099
	70235	Utilities-Fire Service Fee	Y	A		01-JUL-1950	31-DEC-2099
	70236	Utilities-Cable	Y	A		01-JUL-1950	31-DEC-2099
	70239	Utilities-Other	Y	A		01-JUL-1950	31-DEC-2099
	7023A	Utilities-Water	Y	A		01-JUN-2014	31-DEC-2099
	7023B	Utilities-Sewage	Y	A		01-JUN-2014	31-DEC-2099
	7023C	Utilities-Recycling	Y	A		01-JUN-2014	31-DEC-2099
	7047A	Energy Expense Utilities	N	A		01-JUL-2009	31-DEC-2099
	70471	Utilities-Electricity	Y	A		01-JUL-2009	31-DEC-2099
	70472	Utilities-Gas, Natural	Y	A		20-JUN-2014	31-DEC-2099
	715	Depreciation	N	A		01-JUL-1950	31-DEC-2099
	79901	Equipment Depreciation Expense	Y	A		01-JUL-2001	31-DEC-2099
	79902	Building Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79903	Land Improvmnt Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79904	Library Materials Depreciation Exp	Y	A		01-JUL-1950	31-DEC-2099
	79905	Infrastructure Depreciation Expense	Y	A		01-JUL-1950	31-DEC-2099
	79920	Amortization Expense - GASB 87	Y	A		01-JUL-2020	31-DEC-2099
	79925	Amortization Expense - SBITA	Y	A		01-JUL-2021	31-DEC-2099
	717	Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	7200	Fees Retained by Board	N	A		01-JUL-1950	31-DEC-2099
	79913	Capital Fee Assessment-Debt Service	Y	A		01-JUL-2006	31-DEC-2099
	718	Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099
	7201	Fees Retained by Board-Operating	N	A		01-JUL-1950	31-DEC-2099
	79912	HEPC Operating Assessment (HERA)	Y	A		01-JUL-2006	31-DEC-2099
	720	Other Operating Expenses	N	A		01-JUL-1950	31-DEC-2099
	79992	Loan Cancellations & Write offs	Y	A		01-JUL-1950	31-DEC-2099
	79999	Cost Recovery	B	A		16-JUN-2015	31-DEC-2099
	7999C	Other Bad Debt Expense	Y	A		01-JUN-2020	31-DEC-2099
	725	Interest on Indebtedness	N	A		01-JUL-1950	31-DEC-2099
	7152	Debt Service (Interest)	B	A		01-JUL-2024	31-DEC-2099

REPORT FGRACHTH
CHART: 1

Marshall University
Account Hierarchy Report
AS OF 13-JAN-2025

RUN DATE: 01/13/2025
TIME: 03:39 PM
PAGE: 21

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES ***** EFF TERM	***** NEXT CHANGE
	71521	Debt Service (Bonded-Interest)	Y	A		01-JUL-1950	31-DEC-2099
	7154	Debt Service (Leases-Interest)	N	A		02-JUL-1950	31-DEC-2099
	71541	Debt Service (Finance Pur-Interest)	Y	A		28-FEB-2023	31-DEC-2099
	79922	Interest Expense - GASB 87	Y	A		01-JUL-2020	31-DEC-2099
	79923	Interest Expense - SBITA	Y	A		01-JUL-2021	31-DEC-2099
	79993	Amortization of Bond Premium	Y	A		22-AUG-2014	31-DEC-2099
	799	Other Nonoperating Expenses	N	A		01-JUL-2006	31-DEC-2099
	79990	Loss on Sale/Disposal of Asset	Y	A		01-JUL-2006	31-DEC-2099
	79997	Cumulative Effect of Accounting Chg	Y	A		30-JUN-2007	31-DEC-2099
	79998	Prior Period Adjustment	Y	A		29-JUN-2004	31-DEC-2099
	7999A	Transfer Asset to Other Agency	Y	A		30-JUN-2010	31-DEC-2099
	7999B	Prior Years Equipment	Y	A		01-JUL-2015	31-DEC-2099
	7999E	Lost Revenue Expense-CARES Grants	Y	A		01-JUL-2020	31-DEC-2099
	BAVL	Set Up Fund/Org/Acct Budget	N	A		01-JUL-1950	31-DEC-2099
	Z9997	ARI-Refund Info only Detail Codes	Y	A		01-JUL-2012	31-DEC-2099
	Z9998	ARI-Informational only Detail Codes	Y	A		01-JUL-2012	31-DEC-2099
	Z9999	ARI-Inactive Detail Code Account	Y	A		01-JUL-2012	31-DEC-2099
72		Indirect Expenditures				01-JUL-1950	31-DEC-2099
	790	Indirect Expenditures	N	A		01-JUL-2006	31-DEC-2099
	7100	Indirect Cost Expenses	N	A		01-JUL-2006	31-DEC-2099
	70109	Indirect Cost - CARES Grants	Y	A		06-MAY-2021	31-DEC-2099
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