

**2011-2012**  
**ORAL ROBERTS UNIVERSITY ACCOUNT LIST**  
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**AS OF - 11/29/10**

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# ORAL ROBERTS UNIVERSITY ACCOUNT LIST

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## IN HOUSE SERVICES

### ***Copy Machine***

This service is used to record the expense for photocopies based on the number recorded on the individual department's copy machine. Purchasing Department, x7575

### ***Copy Services***

This service is used to record the expense to specific departments for photocopying performed at the Copy Services Department.

### ***Document Preparation Services***

This service is used when requesting the Document Preparation Services Department to perform a service.

### ***Fax Charges***

This service is used when receiving and/or sending a fax through the Document Preparation Services Department.

### ***Fuel Ticket***

This service is used to record the expense for fuel purchased from the Motor Pool Department. Motor Pool, x7756

### ***Graphics***

This service is used to record the expense for graphics purchased from the Graphics Department. Graphics Department, x7143

### ***Photography***

This service is used to record any expense involved with any photographic lab services done by the Photography Department. Photography, x6744

### ***Postage***

This service is used to record postage expenses, including stamps and meter charges, for the University when mail is sent to mail center.

### ***Telephone-Long Distance***

This service is used to record the expense when making long distance calls using the Personal Authorization Code from the Telephone Center.

### ***UMP***

This service is used to record the expense associated with DVD duplications and video productions.

### ***Voice/Data/Video***

This service is used to record the \$50 expense per occurrence associated with moving a port for a computer, telephone, or video equipment by the IT Department.

## **EXPENSES**

### **Salaries & Wages**

#### ***Salaries—Academic***

52301 Salaries—Academic Chairmen

This account is used to record the salary expense for chairs of academic departments.

52305 Salaries—Academic - Full time

Entries are made to this account to record the salary expense for course instructors who work for the University on a full-time basis.

52311 Salaries—Academic - Adjunct

52315 Salaries—Faculty Overload

This account is used when a faculty member is paid for overload classes.

52416 Accrued Salaries - Academic

Accounting uses this account to accrue academic salaries into the correct year the salaries were earned.

#### ***Faculty Sharing***

52200 Faculty/Staff Sharing

The salary charge/credit for faculty and staff members who perform duties for multiple departments is recorded in this account.

#### ***Salaries—Non-Academic***

52381 Salaries—Non-Academic

This account is used to record the payroll expense for salaried employees who are not included in any of the previously specified salary expense categories.

52415 Accrued Salaries-Non Academic

Accounting uses this account to accrue salaries into the correct year the salaries were earned.

#### ***Wages—Regular***

52411 Wages—Regular

This account is used to record the payroll expense excluding overtime for hourly staff employees. (Students are not included in this category.)

52414 Accrued Hourly Wages-Wages

Accounting uses this account to accrue hourly wages into the correct year these wages were earned.

***Wages—Overtime***

52412 Wages—Overtime

This account is used to record the payroll expense for hours worked in excess of 40 hours per week by hourly employees.

***Contract Labor/Commissions***

52400 Contract Labor

This account is used when an outside service is contracted for labor services.

***Student Wages—Regular***

52413 Accrued Student Wages

Accounting uses this account to accrue student wages into the correct year the wages were earned.

52511 Student Wages—Regular-CWS-Federal

This account is used to record the payroll expense for ORU students employed under the federally funded college work-study program.

52515 Student Wages—Regular-CWS-ORU

Entries made to this account to record the payroll expense for ORU students employed under the ORU funded work study program, excluding overtime.

52521 Student Wages—Regular-Graduate-Other

Used to record the payroll expense, excluding overtime, for ORU graduate students employed under the ORU funded work-study program.

52522 Student Wages—Overtime

This account is used to record student overtime.

52541 Student Wages—Regular-Undergraduate

To record the payroll expense, excluding overtime, for ORU students employed by the University not identified in the other accounts.

***Student Wages—Regular Summer***

52523 Student Wages—Summer-Graduate

To record the payroll expense for ORU graduate students employed by the University during the summer months.

52543 Student Wages—Summer-Undergraduate

To record the payroll expense for ORU undergraduate students employed by the University during the summer months.

***Administrative Compensation***

52101 Administrative Compensation

To record the payroll expense for the position of Dean, Chair, or Administrator.

- 52417 Accrued Administrative Compensation  
Accounting uses this account to accrue administrative compensation into the correct year the compensation was earned.

**Employee Benefits** (51090)

- 52780 FICA—Employer’s Share  
Used by Payroll and Accounting.
- 52820 Insurance—Group Dental  
Used by Payroll, Accounting, and Risk Management.
- 52822 Insurance—Group Health  
Used by Payroll, Accounting, and Risk Management.
- 52824 Insurance—Group Life  
Used by Payroll, Accounting, and Risk Management.
- 52825 Insurance—LTD  
Used by Payroll, Accounting, and Risk Management.
- 52826 Insurance—AD&D  
Used by Payroll, Accounting, and Risk Management.
- 52828 Insurance—Short Term Disability  
Used by Payroll, Accounting, and Risk Management.
- 52957 Tuition Remission  
Tuition benefits at ORU only. Use 53920 for Professional Development for tuition paid by ORU to another university.
- 52960 Unemployment Compensation  
Used by Payroll, Accounting, and Risk Management.
- 52970 Uniform Expense  
Used when ORU requires an employee to wear a uniform for work purposes.

**Other Employee Benefits** (51100)

- 52865 Employee Moving Expenses  
This account is used to record moving expense incurred for new employees. The Purchasing Department handles moving arrangements. The Vice-President must approve expenses for academic personnel.

52985 Workmen's Compensation

Used by Payroll, Accounting and Risk Management.

53851 Employee Service Awards

This account is used to record expenses for awards given to employees. This does not include cash awards, which must go through Payroll.

**Dues, Professional Development** (50110)

53890 Licenses & Fees—Motor Vehicle

This account is used to record the cost of licenses and fees for vehicles driven on public streets. Amounts recorded include tags and inspection fees.

53892 Licenses & Fees—Other

The purpose of this account is to record the expense of licenses and fees other than those related to motor vehicles and professional practice. Examples include royalty, notary, and inspection fees.

53894 Licenses & Fees—Professional

This account is used to record the expense of licenses and fees that are a legal requirement for practicing a profession.

53906 Memberships/Subs/Publications

This account is used for membership fees for outside professional and developmental organizations. Subscriptions are to receive journals, literature, or other information pertinent to the University in academics or in management. Also includes one-time publications such as a newspaper, magazine or directory.

53920 Professional Development

This account is used to record the cost of travel, meals, lodging, and registration for attending seminars intended to improve or maintain the individual's job related knowledge. Include PDA forms here for tuition.

**Travel & Business Expense** (51120)

53840 Conference Expenses

This account is used when ORU hosts a conference or seminar.

53868 Game Guarantees

This account is used to record amounts paid to other educational institutions in return for that organization's participation in an athletic event held at ORU.

- 53870 Game Officials  
The purpose of this account is to record payments to personnel who perform as officials. For example, referees, umpires, timekeepers, announcers or scorekeepers at athletic events held at the University. Includes travel and per diem.
- 53974 Travel & Business—Other  
This account is used to record all employee travel, lodging, meals, and associated business expenses for which no specific category exists.
- 53975 Travel & Business—Business & Non-Employee Meals & Lodging  
This account is used for expense of meals, not relating to out-of-town travel, required in conducting University business. Also used for non-employee meals, non-employee lodging, and in town athletic meal money. This does not include on-campus food services (use 53480). (For local student recruitment, use 53973.)
- 53976 Travel & Business—Domestic-Athletic Teams  
This account is used to record travel, meals, and lodging related to ORU athletic teams participating in events held at a location other than the ORU campus.

**Advertising, Promotion, Recruitment** (50120)

- 53406 Purchased Service—Advertising-Magazine  
This account is used to record the cost for print or online magazine ads.
- 53408 Purchased Service--Advertising-Newspaper  
This account is used to record the cost for ads in a newspaper.
- 53409 Purchased Service--Advertising-Radio  
This account is used to record the cost for radio advertising.
- 53412 Purchased Service--Advertising-Television  
This account is used to record the cost for television advertising.
- 53413 Purchased Service -- Advertising-Convention Booth  
This account is used to record advertising expense associated with promotional booths at conventions, exhibitions, or fairs.
- 53416 Purchased Service—Advertising & Promotional-Other  
This account is used to record the expense for advertising and promotion through media other than those that have specific accounts.
- 53970 Travel & Business—Domestic-Faculty/Staff Recruitment  
This account is used to record “all” expenses associated with faculty and staff recruitment including travel, lodging, meals, and advertising.

53972 Travel & Business—Domestic-Student Recruitment

This account is used to record all employee travel, lodging, and meals incurred in the process of recruiting students. Use specific categories for related expenses such as booth rental, 53413.

53973 Travel & Business—Local-Student Recruitment

This account is used to record local expenses incurred in the process of recruiting students. An example includes Sodexo when bringing students to Tulsa.

**Printing & Duplicating** (50070)

53530 Purchased Service—Print/Binding/Copying

This account is used to record expenses incurred in hiring a vendor outside the University for all printing services.

**Postage & Freight** (50080)

53325 Freight

This account is used to record expenses of freight on items shipped to or from the University. An example is the freight expense for returning shipment to vendors.

53355 Postage

This account is used to record expenses paid directly to an outside vendor, such as the post office, for stamps and meter charges.

**Scholarships** (50220)

53793 Scholarships—Books

This account is used to record books received as a scholarship for students.

53796 Scholarships

This account is used to record expenses for scholarship payment made under programs other than federal programs. This account is used primarily by Financial Aid.

53797 Stipends

This account is used for an award, which goes beyond a scholarship to include books, living expenses, etc. For students only.

53799 Athletic Stipends

This account is used for an award, which goes beyond a scholarship to include books, living expenses, etc. For athletes only.



53801 Achievement Awards—Student

This account is used to record the expense of awards made to students based on the achievements of the student. (For employees use 53851.)

**Professional Fees, Purchased Services** (50050)

52875 Background Checks

Used by areas needing background checks of future employees and some students when legally or university required.

52876 Pre-Employment Examination

This account is used to record the expense of pre-employment physical examinations.

53002 Professional Fees—Audit/Accounting

This account is used to pay professional firms for audit and accounting services.

53011 Professional Fees—Consultant

This account is used to record expenses paid to professional consultants or consulting firms for their services.

53021 Professional Fees—Engineer Fees

This account is used to record expenses paid to a professional engineer or engineering firm for their services.

53036 Professional Fees—Honorariums

This account is used to record expenses paid to an individual from outside the University for a speaking engagement on the behalf of the University.

53051 Professional Fees—Legal

This account is used to record expenses paid to an individual attorney or law firm for their professional services.

53066 Professional Fees—Other

This account is used when none of the other accounts listed apply to the individual situation.

53086 Production Expense

This account is used for production of television programs.

53420 Purchased Service—Artwork

This account is used when using an outside vendor for artwork. Use the proper advertising account within the advertising line-item when advertising and use the printing account, 53530, when the printer performs this service.

- 53422    Purchased Service—Mail Processing  
This is used when an outside company is used for mail-outs.
- 53424    Purchased Service—Telemarketing  
This is used when an outside company is used for telemarketing.
- 53433    Purchased Service—Collection Fee  
This is used when an outside company charges a fee for collections.
- 53435    Purchased Service—Computer Service  
This account is used when an outside company provides a computer service in a non-licensed situation.
- 53439    Purchased Service—Color Separations  
This account is used when an outside company, other than the printer, performs a color separations service.
- 53443    Purchased Service—Custodial Service  
This account is used to record the expense for custodial service performed by outside vendors.
- 53456    Purchased Service—Tape Duplication-Audio/Video/CD  
This account is used when an outside vendor is used for tape duplication, or the duplication of audio or video in the form of tape, CD, or DVD.
- 53459    Purchased Service—Editing  
This account is used when an outside vendor edits written materials, audio or video media.
- 53460    Purchased Service—Mail Handling & Overhead  
This account is used when an outside vendor handles our mail after processing.
- 53474    Purchased Service—Film Processing  
This account is used when an outside vendor develops film.
- 53480    Purchased Service—Food/Catering  
This account is used to record on-campus expense for food service from Sodexho and off-campus vendors.
- 53501    Purchased Service—Interlibrary Loans  
This account is used to record expenses involved in borrowing books from other libraries through the interlibrary loan program.
- 53518    Purchased Service—Laundry & Cleaning  
This account is used to record the expense of laundry, cleaning uniforms, student lab coats, residence hall bedding, and other miscellaneous items.

- 53527    Purchased Service—Photography  
This account is used when an outside photographer performs a service for the University.
- 53536    Purchased Service—Property Management  
This account is used when an outside property management service is used.
- 53537    Purchased Service—Refuse Service  
This account is used when an outside vendor is used to remove refuse from the University.
- 53579    Purchased Service— Sales Commissions  
This is used to record the expense of payments for the sale of advertising to be printed on materials distributed by the University. For example: A person sells to a retail store the right to have an advertisement printed on tickets to an ORU athletic event.
- 53582    Purchased Service— Security  
This account is used to record the expense of security measures and personnel provided for University events held at University facilities.
- 53585    Purchased Service—Software License  
This account is used when a “right” to use software for a period of time is purchased. We do not own the software.
- 53586    Purchased Service— Software Maintenance  
This account is used to record the expense of maintenance contracts for computer software to outside vendors. Computer hardware maintenance expenses are not recorded here; instead use 53546 PS Repair & Maint-Maintenance Contracts.
- 53591    Purchased Service— Temporary Labor  
This account is used when the University uses an outside temporary employment agency.
- 53593    Purchased Service— Typesetting  
This account is used when an outside vendor is used for typesetting.
- 53595    Purchased Service— Ushers  
This account is used to record expense for ushers, doorkeepers, ticket takers, and other support personnel for events held at ORU facilities in those cases in which the personnel are provided by an organization outside the University.
- 53596    Purchased Service—Word Processing Charges  
This account is used for outside word processing services. (The Document Preparation Services is an In House Service to University cost centers.)

- 53599 Purchased Service—Other  
This account is used to record expenses for purchased services that do not fit in any of the previously described accounts.
- 53908 Purchased Service—Moving & Hauling  
This account is used to record moving or hauling service for which an outside vendor is used.
- 53995 Fax Expense  
Used when sending/receiving a fax through an outside source.

**Supplies & Minor Equipment** (50060)

- 53120 Supplies—Books  
This account is used to record the purchases of books. Includes reference and CD books.
- 53127 Supplies—Janitorial Supplies  
This account is used to record the expenses for janitorial supplies including consumable cleaning products and cleaning tools that are generally consumable within one year.
- 53160 Supplies—Gasoline & Oil  
This account is used to record the expense of gasoline and oil purchases in bulk. Used primarily by the Motor Pool Department.
- 53205 Supplies—Lab & Teaching  
This account is used to record the expense of purchasing expendable or consumable supplies for laboratory and instructional purposes. These items include test tubes, slides, and animals (if using for teaching). Includes teaching videos and overheads.
- 53210 Supplies—Minor Equipment  
This account is used to record the purchases of small tools and equipment that are not capitalized (cost less than \$2,000 each) but may be inventory controlled within the department.
- 53215 Supplies—Computer Software  
Used when software is purchased physically or by download. It is ours.
- 53220 Supplies—Office Supplies  
This account is used to record the purchase of routine supplies for office use.
- 53280 Supplies—Television  
This account is used to record purchases of stage make-up and clothing.

53283 Supplies—TV/Stage Set Materials

This account is used to record the purchase of set building materials.

53290 Supplies—Audio, Video, Photo

This account is used to record the purchase of audio, video, and photo supplies.

53291 Supplies—Athletic

This account is used to record expenses for uniforms, shoes, balls and other sporting goods.

53299 Supplies—Operating

The purpose of this account is to record minor overhead supply expenses. This account is to be used only when no other specific category exists.

**Other Operating Expenses** (50200)

53660 Music Composition Expense

This account is used when an outside person or vendor composes music for the University.

53815 Bank Service Charges

Used primarily by Accounting.

53854 Fines & Penalties

53893 Vendor Service Charge

Used for vendor late charges or interest on late payments. Does not include interest on notes, loans and contracts.

53895 Manual Check Charge—Payroll

The purpose of this account is for charges by the Payroll Department for issuing a manual check through no fault of the Payroll Department.

53896 Royalty Fees

This account is used when an outside person or vendor is paid royalty fees.

**Repairs & Maintenance** (50140)

53133 Supplies—Filters

This account is used for Plant Operations and Maintenance only.

53135 Supplies—Kitchen Equipment

This account is used for Sodexo only.

- 53136 Supplies—Plumbing  
This account is used to record the expense items used in plumbing repair and maintenance. Used by Plant Operations and Maintenance only.
- 53137 Supplies—Heating/Air Conditioning  
This account is used to record expense items used in heating/air conditioning repair and maintenance. Used by Plant Operations and Maintenance only.
- 53138 Supplies—Water Chemicals  
This account is used to record the expenses for water chemicals. Used by Plant Operations and Maintenance only.
- 53139 Supplies—Light Bulbs  
This account is used to record the expenses for light bulbs, ballast's and specialty light bulbs. Used by UMP, Plant Operations and Maintenance only.
- 53140 Supplies—Electrical  
This account is used to record the expense items used in the repair and maintenance of electrical systems. Items that are recorded in this account include switches, wiring, and conduit.
- 53240 Supplies—Repair/Maintenance-Books  
This account is used for the purchase of supplies to repair or maintain books.
- 53242 Supplies—Repair/Maintenance-Buildings  
This account is used for the purchase of supplies to repair or maintain a building.
- 53244 Supplies—Repair/Maintenance-Equipment  
This account is used for the purchase of supplies to repair or maintain equipment.
- 53248 Supplies—Repair/Maintenance-Furniture & Fixtures  
This account is used for the purchase of supplies to repair or maintain furniture and fixtures.
- 53250 Supplies—Repair/Maintenance-Grounds  
This account is used for the purchase of supplies to repair or maintain grounds.
- 53252 Supplies—Repair/Maintenance-Motor Vehicle  
This account is used for the purchase of supplies to repair or maintain motor vehicles.
- 53256 Supplies—Repair/Maintenance-Plant  
This account is used for the purchase of supplies to repair or maintain the plant.
- 53540 Purchased Service—Repair/Maintenance-Building  
This account is used when an outside vendor repairs or maintains a building (excluding power plant.)

- 53544    Purchased Service—Repair/Maintenance-Equipment  
This account is used when an outside vendor repairs or maintains equipment.
- 53546    Purchased Service—Repair/Maintenance-Maintenance Contracts  
This account is used for repairs and maintenance contracts for computer hardware and other equipment. (For software maintenance use 53586.)
- 53551    Purchased Service—Repair/Maintenance-Furniture & Fixtures  
This account is used to record expenses when an outside vendor repairs or maintains furnishings. Examples include furniture, carpet, and draperies.
- 53556    Purchased Service—Repair/Maintenance-Grounds  
This is the account used to record expenses for repairs or maintenance to grounds and outside facilities when done by an external vendor.
- 53559    Purchased Service—Repair/Maintenance-Motor Vehicle  
This account is used when an outside vendor repairs or maintains a motor vehicle.
- 53567    Purchased Service—Repair/Maintenance-Plant Machinery  
This account is used when an outside vendor performs any repairs to the University power train such as chillers, elevators, mechanical and electrical items.

**Leases & Rentals** (50130)

- 53933    Rental—Buildings  
This account is used to record the cost of rental of off-campus facilities used for purposes other than temporary lodging.
- 53935    Rental—Equipment  
The purpose of this account is to record the cost of renting furniture and equipment. Examples include: beds, wheelchairs, chairs, short term use of sound/communication equipment and cylinders used to contain gas products used by various University departments.
- 53938    Rental—Motor Vehicles  
The purpose of this account is to record the cost of renting automobiles, buses, and vans from vendors outside the University, or amounts charged back from the Motor Pool for use of ground transportation vehicles. Otherwise, use when not travel related.
- 53941    Rental—Other  
This account is used to record expense for which no other specific category exists.
- 53943    Operating Leases  
A contract for monthly or regular payments over a period of time. Examples are autos, buildings, equipment, and furniture. Please forward copy of lease.

**Insurance** (50100)

53778 Insurance—Athletes

This account is used to record insurance premiums, payments for medical treatment, dental treatment, and associated costs for students participating in University athletics programs.

53880 Insurance—Other Liability

The purpose of this account is to record premium payments for liability insurance that does not fit in any of the liability insurance accounts defined in this section. Use for field trips.

53884 Insurance—Motor Vehicles

This account is used to record the expense of premiums paid for insurance on vehicles licensed to be driven on public streets.

53885 Insurance—Professional Liability

The purpose of this account is to record the expense of premiums paid for malpractice insurance.

53886 Insurance—Property

This account is used by Risk Management.

53887 Insurance—Public Liability

This account is used to record the expense of premiums paid for liability insurance covering personal injuries or losses to personal property that may occur on ORU property.

53889 Motor Vehicle Accident Damage

This account is used when a vehicle used for University business sustains damage.

**Utilities** (50090)

53965 Telephone—Cell Phone

This account is used for company cell phones. Not used for a cell phone stipend that is added to your salary or wage account.

53966 Telephone—Long Distance

This account is used for long distance carriers used by the University.

53968 Telephone—Business Line

This account is used by the Telephone Center.

53982 Utilities—Electricity

The purpose of this account is to record the cost of electricity service paid by the University.



53984 Utilities—Natural Gas

The purpose of this account is to record the cost of natural gas service paid by the University.

53986 Utilities—TV Cable Service

The purpose of this account is to record the cost of cable service paid by the University.

53988 Utilities—Water & Sewer

The purpose of this account is to record to cost of water and sewer service paid by the University.

**Cost of Sales** (50030)

51108 Cost of Sales—Food & Beverages

This account is limited for specific use.

51109 Cost of Sales—Commuter Board

This account is limited for specific use.

51510 Cost of Sales—Long Distance Service

This account is used by the Telephone Center.

**Contributions** (50230)

53830 Donations

This account is used for donations given outside of the University.

**Interest Expense** (50240)

53888 Interest Expenses

This account is used when interest is paid on formal agreements only. Use 53893 for vendor late charges.

**Media Time** (50040)

53081 Media Time –Barter

This account is used when media time is traded for something of value.

53084 Media Time—1/2 Hour

This account is used to purchase 30 minutes of television time.

53085 Media Time—Hour

This account is used to purchase 1 hour of television time.

53816    Discount on Barter  
This account is used when there is a discount on a barter.

53817    Barter Trade Expense  
This account is used to record a barter trade expense.

### **Reimbursement Accounts**

19030    Reimb Wage-Sal Exp  
Primarily used when an outside entity reimburses ORU for salaries and wages paid through the Payroll Department.

19035    Reimb Other Exp Income  
Primarily used when an outside entity reimburses ORU for an incurred expense by the university

19040    Reimb Travel Expenses  
Primarily used when an employee or an outside entity reimburses ORU for travel expenses.

## **REVENUE**

### **Student Fee & Tuition Revenue**

11001	<u>Fees—Art</u>
11010	<u>Fees—Auto Registration</u>
11020	<u>Fees—General Student</u>
11025	<u>Fees—Graduation &amp; Diploma</u>
11030	<u>Fees—Post Office Box</u>
11040	<u>Fees—Late Testing</u>
11500	<u>Fees—Late Registration, Course Charge, etc</u>
11510	<u>Fees—Administrative</u>
11514	<u>Fees—Publications</u>
11515	<u>University Catalog Fee</u>
11520	<u>Senior Assessment Fee</u>
11550	<u>Music Lesson Fee</u>
11555	<u>Fees—Ensemble-Music Department</u>
11600	<u>Accreditation Workshop Revenue</u>
11605	<u>Administrative Fee</u>
11610	<u>Admin/Teacher Workshop Revenue</u>
11615	<u>Annual Dues Revenue</u>
11625	<u>Banquet Revenue</u>
11630	<u>Candidate Site Visit Fee</u>
11635	<u>Chrst Hnr Stu Assn-Sch Mem Fee</u>
11640	<u>Chrst Hnr Stu Assn-Stu Fee</u>

11645	<u>Competition Fee</u>
11650	<u>Conference Fee</u>
11651	<u>Management Seminars</u>
11665	<u>July Conference Fee</u>
11670	<u>Manual Revenue</u>
11675	<u>Membership Fee</u>
11685	<u>New School Seminar Revenue</u>
11690	<u>Provisional Site Visit Fee</u>
11715	<u>Tape Sales Revenue</u>
11716	<u>DVD Sales Revenue</u>
11720	<u>Vendor Revenue</u>
11725	<u>Book &amp; Tape Sales</u>
11730	<u>Workshop Fee</u>
11750	<u>Income—Sales</u>
11752	<u>Income—Movie - Student Association</u>
11753	<u>Game Room Revenue - Student Association</u>
11755	<u>Income—Activity - Student Association</u>
11760	<u>Fees Registration – Application</u>
11761	<u>Fees MAT Testing</u>
11765	<u>Rental—Musical Instrument</u>
11800	<u>Tuition Installment - Application Fee</u> Primarily used by Student Accounts.
11810	<u>Fees—Science Lab</u>

11812	<u>Fees—Computer Usage</u>
11813	<u>Fees—Miscellaneous Lab</u>
11814	<u>Fees—Physical Ed</u>
11815	<u>Special Programs</u>
11816	<u>Fees—College Weekend</u>
11817	<u>Fees—Campus Security</u>
11820	<u>Fees—Student Activity</u>
11825	<u>Summer Session</u> Primarily used by SLLE.
11830	<u>Fees—Study Tour Revenue</u>
11850	<u>Tuition</u>
11854	<u>Tuition—Grad Business</u>
11864	<u>Tuition—Grad Theology</u>
11866	<u>Tuition—Doctorate of Min</u>
11867	<u>Tuition—Master of Ed</u>
15085	<u>Income—Syllabi Sales</u>
18531	<u>Library—Lost Book Fines</u>

### **Room & Board**

15118	<u>Income—Dormitories</u>
15128	<u>Income—Food Service - Board</u>

### **Auxiliary Revenue**

15035	<u>Income—Health Services</u>
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15100	<u>Income—Advertising</u>
15101	<u>Income—Sponsorships</u>
15103	<u>Income—Athletic Tickets</u>
15110	<u>Income—Concession</u>
15115	<u>Income—TV Production</u>
15116	<u>Income—Tape Sales (ETV)</u>
15120	<u>Income—Base Telephone Service</u>
15121	<u>Income –Optional Telephone Service</u>
15127	<u>Income—Comm-Food Service</u>
15130	<u>Income—Game Guarantees</u>
15131	<u>Income—Athletic Conference</u>
15136	<u>Income—Advertising</u>
15137	<u>Income—Directory</u>
15138	<u>Income – Eagle Card Fees</u>
15140	<u>Income—Rental</u>
15141	<u>Income—Rental-Tenant Improvements</u>
15143	<u>Income—Rental-Late Charges</u>
15147	<u>Room Deposit Forfeiture</u>
15157	<u>Income—Commission</u>
15160	<u>Income—Service</u>
15170	<u>Income—MC Box Office</u>
15172	<u>MCBO Ticket Sales Commission</u>
15173	<u>MCBO Phone Revenue - Change Revenue</u>

15174	<u>MCBO Handling Charge Revenue</u>
15175	<u>Credit Card Disc (Contra)</u>
15176	<u>Income—Rental Facilities</u>
15185	<u>Income—Vending Commissions-Laundry</u>
15186	<u>Income—Vending Commissions-Beverage Machine</u>
15192	<u>Income—Vending Commissions-Phones</u>
15193	<u>Income—Vending Commissions-Copy Machines</u>
15525	<u>Income—Telephone-Fees &amp; Service Charges</u>
15530	<u>Income—Telephone-Fees &amp; Collection</u>
15535	<u>Income—Telephone-Long Distance</u>
15540	<u>Income—Telephone-Work Order</u>
16005	<u>TV Revenue—15 Second</u>
16010	<u>TV Revenue—30 Second</u>
16015	<u>TV Revenue—60 Second</u>
16020	<u>TV Revenue—90 Second</u>
16025	<u>TV Revenue—120 Second</u>
16030	<u>TV Revenue—180 Second</u>
16035	<u>TV Revenue—240 Second</u>
16036	<u>TV Revenue—15 Minutes</u>
16040	<u>TV Revenue—½ Hour</u>
16045	<u>TV Revenue—1 Hour</u>
16050	<u>TV Revenue—1 ½ Hour</u>
16055	<u>TV Revenue—2 Hours</u>

16065 TV Revenue—3 Hours

16099 Trade Discount

18970 Income – Print Shop

**Other Revenue**

11740 Fee—Tournament

12201 Indirect Cost Recovery-Unrestricted  
Used primarily by Accounting.

12260 Admin Cost Recovery-Unrestricted  
Used primarily by Accounting.

15036 Income—Medicines

15037 Income—Medical Records/Immunizations

15050 Income—Locker Rental

18140 Cond Fine-Parking & Traffic-Unrestricted

18275 Fines—Dorm-Unrestricted

18530 Library—Fines & Rental-Unrestricted

18600 Income—Endowment  
Used primarily by Accounting.

18790 Returned Check Charges

18800 Income – Royalty

18820 Service Charges—Late Payments

18900 Income Recovery

18975 Income—Copy Center/Word Processing

18980 Income—Fax Service

19000 Income—Miscellaneous/Other Budgeted

19010 Income—Miscellaneous/Other Operating



19020 Income—Miscellaneous/Other Non-Operating

### **Unrestricted Gifts**

13020 Contribution—Cash-General Mail

13040 Contribution—Cash-Will Collections

13090 Contribution—Cash-Other

13095 Contribution—General Scholarship

13097 Contribution—ORU Admissions

13100 Donation—Missions

13290 Contribution—Personal Property-Other  
Used primarily by Accounting.

### **Interest Revenue**

18151 Dividends—Cash Unrestricted  
Used primarily by Accounting.

18400 Interest Income—Unrestricted  
Used primarily by Accounting.

18407 Interest Inc—Money Market Funds  
Used primarily by Accounting.

18421 Interest Inc—MCBO

18460 Interest Inc—Notes & Contracts  
Used primarily by Accounting.