

2010-2011
ORAL ROBERTS UNIVERSITY ACCOUNT LIST
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AS OF - 02/23/10

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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.

Print Shop-Closed

Copy Services will be handling the majority of former print jobs. Please adjust your in house budget accordingly. When printing is outsourced, it will instead be charged to the cost center's hard dollar operating budget.

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.

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UMP

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

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

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

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 employees. (Students are not included in this category.)

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52414 Accrued Hourly 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
Used for property management only. Must be on ORU Payroll.

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.

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Administrative Compensation

- 52100 Administrative Compensation
Used by Accounting only.
- 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.
- 52875 Background Checks
Used by areas needing background checks of future employees and for some students.
- 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.

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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.
- 52876 Pre-Employment Examination
This account is used to record the expense of pre-employment physical examinations.
- 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
- 53408 Purchased Service--Advertising-Newspaper
- 53409 Purchased Service--Advertising-Radio
- 53412 Purchased Service--Advertising-Television
- 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

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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.

53973 Travel & Business—Local-Student Recruitment

This account is used to record local expenses incurred in the process of recruiting students. An examples includes Sodexho 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

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.

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53799 Athletic Stipends

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)

53002 Professional Fees—Audit/Accounting

53011 Professional Fees—Consultant

53021 Professional Fees—Engineer Fees

53036 Professional Fees—Honorariums

53051 Professional Fees—Legal

53066 Professional Fees—Other

53086 Production Expense

Used for productions of television programs.

53420 Purchased Service—Artwork

53422 Purchased Service—Mail Processing

Used when an outside company is used for mail-outs.

53424 Purchased Service—Telemarketing

53433 Purchased Service—Collection Fee

53435 Purchased Service—Computer Service

53439 Purchased Service—Color Separations

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

53459 Purchased Service—Editing

53460 Purchased Service—Mail Handling & Overhead

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- 53474 Purchased Service—Film Processing
- 53480 Purchased Service—Food/Catering
This account is used to record on-campus expense for food service from Marriott 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
- 53536 Purchased Service—Property Management
- 53537 Purchased Service—Refuse Service
- 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
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
- 53593 Purchased Service— 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.

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- 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.
- 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.

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- 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 purchases of set building materials.
- 53290 Supplies—Audio, Video, Photo
- 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
- 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

Repairs & Maintenance (50140)

- 53133 Supplies—Filters
Used by Plant Operations and Maintenance only.
- 53135 Supplies—Kitchen Equipment
Used for Marriott 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 and ballast's. Used by 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 such things as switches, wiring, and conduit.
- 53240 Supplies—Repair/Maintenance-Books
- 53242 Supplies—Repair/Maintenance-Buildings
- 53244 Supplies—Repair/Maintenance-Equipment
- 53248 Supplies—Repair/Maintenance-Furniture & Fixtures
- 53250 Supplies—Repair/Maintenance-Grounds
- 53252 Supplies—Repair/Maintenance-Motor Vehicle
- 53256 Supplies—Repair/Maintenance-Plant
- 53540 Purchased Service—Repair/Maintenance-Building
This account is used to record the expenses for repairs and Maintenance to buildings (excluding power plant.)
- 53544 Purchased Service—Repair/Maintenance-Equipment
- 53546 Purchased Service—Repair/Maintenance-Maintenance Contracts
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 the expense of maintenance or repairs to furnishings when done by an outside vendor. 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
- 53567 Purchased Service—Repair/Maintenance-Plant Machinery
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
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

Utilities (50090)

- 53965 Telephone—Cell Phone
- 53966 Telephone—Long Distance
- 53968 Telephone—Business Line
Used by 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

- 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

51109 Cost of Sales—Commuter Board

51510 Cost of Sales—Long Distance Service
Used by the telephone center.

Contributions (50230)

53830 Donations

Interest Expense (50240)

53888 Interest Expenses
Used when interest is paid on formal agreements only. Use 53893 for vendor late charges.

Media Time (50040)

53081 Media Time –Barter

53084 Media Time—1/2 Hour
Used to purchase television time.

53085 Media Time—Hour
Used to purchase television time.

53816 Discount on Barter

53817 Barter Trade Expense

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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 & 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 & 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 & Service Charges</u>
15530	<u>Income—Telephone-Fees & 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	<u>TV Revenue—3 Hours</u>

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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

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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.