

ACCOUNTS CHART 1

ACT	DESCRIPTION
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Assets

Cash and cash equivalents

10100	Claim on cash
10160	Claim on endowment funds
10200	BOK #208315738 Unrestricted
10201	BOK #700183493 ORU Payroll Clearing
10205	BOK #208387744 Deposit Clearing
10210	BOK #208381353 Unrestr Donation
10215	BOK #208359914 E Academy
10220	BOK #208329389 Management Restr
10225	BOK #208315760 Federal Research
10230	BOK #208315749 Temporary Restricted
10235	BOK #209917767 Univ. Broadcasting
10240	BOK #208381496 Mabee Ctr Operations
10245	BOK #208315727 Federal Funds
10250	BOK #207898387 EFT
10255	F&M #289175 Athletic Department
10260	F&M #10158421 Athletic Capital
10265	TNB #23019 Cityplex
10270	ITEX #3712354043100
10280	Agency tr csh-BOK 610118010 Pool A
10281	Agency tr csh-BOK 61021014 Pool B
10282	Agency tr csh-BOK 610128019 Life Ln
10283	Agency tr csh-BOK 610137010 Gift An
10284	Agency tr csh-BOK 610135014 Wisc An
10298	Bank clearing account
10299	Donation clearing account
10300	Cash on hand-petty cash
10401	Suspense used in AR process
10700	MMF-WF 64761199 Sutt-Fink
10705	MMF-BOK 700183493 Def Mnt
10710	MMF-BOK 610141053 Endow
10711	MMF-ChSwb-AH 80781426 Endow
10712	MMF-ChSwb-AH-TMS 80086485 Endow
10713	MMF-ChSwb-AH-SRIM 31610571 Endow
10715	MMF-BOK 610134017 Hiatt
10720	MMF-BOK 610132011 BC Trst
10725	MMF-BOK 610133019 Muzyka
10730	MMF-GS 9370/902 CityPlex
10735	MMF-BOK 610118010 Pool A
10740	MMF-BOK 610121014 Pool B
10745	MMF-BOK 610128019 Life Ln
10750	MMF-BOK 610137010 Gift An
10751	MMF-BOK 610137028 Gift An Div Equit
10755	MMF-BOK 610135014 Wisc An
10756	MMF-BOK 610135022 Wisc An Div Trust
10760	MMF-BOK 610138018 Rykhoek

ACT	DESCRIPTION
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10765	MMF-BOK 610141020 Lusardi
10770	MMF-BOK 610141038 Olson
10775	MMF-ML 65904021 Peto
10780	MMF-BOK 610141046 Snow
10785	MMF-BOK 610141012 LKnee A
10790	MMF-BOK 610119018 AKnee A
10795	MMF-BOK 610120016 AKnee B
10970	Pooled cash eq restricted
10975	Pooled cash contra

Notes receivable

11010	Notes receivable-short term
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Accounts receivable, net

11100	Clearing account - AP use only
11101	Clearing account-corp credit card
11102	Clearing account-Eagle Card Center
11103	Clearing account - general use
11104	Clearing account-restr scholarships
11105	Clearing account - student refunds
11106	Clearing account - EFT
11107	Clearing account - student accounts
11108	PHEA
11109	Clearing account-paid collections
11110	A/R students
11112	A/R past due student receivables
11114	A/R student accounts online cc pmts
11116	A/R Tuition Management Systems
11118	A/R students - bookstore advances
11120	A/R summer camps
11122	A/R returned checks - student
11123	A/R deposit receivable - student
11124	S/A returned checks-Financial Aff
11126	Allowance for bad debt - students
11140	Contracts and grants
11150	A/R telephone center
11152	A/R travel advances
11154	Travel clearing account
11159	A/R returned checks - general
11169	Allowance for bad debts - other
11171	A/R rent - straight line
11172	A/R tenant Improvements
11173	A/R tenant late charges
11174	A/R tenant maintenance services
11175	A/R tenant telephone charges
11176	A/R tenant utilities,cable,elevator
11179	Allowance for bad debts - Cityplex
11185	A/R long-term
11190	A/R other
11195	Accrued income receivable - trusts
11196	Donor receivable-deferred gifts
11197	Purchased interest receivable
11199	Balance forward (suspend 5-2-12)

ACT	DESCRIPTION
1119B	A/R Mabee Center outside events
1119G	A/R GEB/broadcasting
1119H	A/R Summer Camps
1119L	A/R facility services
1119R	A/R Aerobic Center outside events
1119X	A/R Cityplex
	Contributions receivable, net
11220	Pledges receivable
11230	Allow-bad debts-pledges
11240	Present value discount on pledges
	Due from affiliate
11900	Due to/from affiliate
11901	Due from affiliate - eAcademy
	Prepaid expenses and other
11310	Prepaid insurance
11320	Prepaid interest
11330	Prepaid leasing commission
11340	Bond issue cost
11350	Other prepaid expenses
11360	Deposits
11370	Real estate for resale
11380	ORU Rock Collection
	Student loans receivable, net
11500	Student loans receivable
11505	Interest rec-student notes
11510	Funds adv. students NDSL
11550	Loan principal collected
11551	LP Canc various 15
11552	LP Canc various 20
11553	LP Canc various 30
11554	LP Canc teach A'72 15
11555	LP Canc Headstart 15
11556	LP Canc teach A'72 20
11557	LP Canc teach A'72 30
11558	LP Canc teach/military AF'72
11559	LP Canc volunteer service
11560	LP Canc law enforcement 15
11561	LP Canc law enforcement 20
11562	LP Canc law enforcement 30
11563	L/P Canc C/F/E interv A'92 15
11564	L/P Canc C/F/E interv A'92 20
11565	LP Canc C/F/E interv A'92 30
11566	LP Canc-nurse/med tech A'92 15
11567	LP Canc-nurse/med tech A'92 20
11568	LP Canc-nurse/med tech A'92 30
11569	LP Canc-pre-K/childc-15
11570	LP Canc speech/lang 15
11571	LP Canc-death
11572	LP Canc - bankruptcy
11573	LP Canc - other
11574	LP adjustments - other

ACT	DESCRIPTION
11575	Def LP assign/accpt'd
11576	LP Canc-disability
11577	L/P Canc teach 10P'72
11580	Allow bad debt-student In
11585	Clearing acct - student In
	Investments
12100	Investment-general
12105	Adams Hall/Charles Schwab
12110	Bonds, notes, & bills
12115	Investment In JVA
12120	Stock
12125	Accrued income receivable - trusts
12130	Accrued interest receivable
12135	Purchased interest receivable
12140	Investment-unamortized discount
12145	Investment-unamortized premium
12150	Allow for change In mkt value
12155	Investment in annuity trust
12170	Real estate for resale
12175	Property rights
12180	Beneficial int In life ins policies
12185	Insurance-Mass Mutual
12600	Open pool - endowment investments
12611	US T-bills-BOK 610141053 ORU endwmt
12621	American Fnds 59614214-ORU endowmt
12622	Bnk of America C0001723600-ORUendow
12623	ML65904021-Trinity Pet-ORU endowmt
12630	Accrued income rec'bl-open pool
12636	Allow for MV-bonds/fixed-open pool
12637	Allow for MV-equities-open pool
12639	Real estate for resale-ORU endowmt
12641	US T-bills-ChSwb 80781426 AH
12642	Othr s-t invst-CHSwb 80781426 AH
12643	Equity invst-ChSwb 80781426 AH
12644	Fx/Bond invst-ChSwb 80781426 AH
12645	Othr l-t invst-ChSwb 80781426 AH
12646	MVAllow-bonds-ChSwb 80781426 AH
12647	MVAllow-equity-ChSwb 80781426 AH
12651	US T-bills-ChSwb 80086485 AH-TMS
12652	Othr st invst-ChSwb 80086485 AH-TMS
12653	Equity invst-ChSwb 80086485 AH-TMS
12654	Fx/Bond invst-ChSwb 80086485 AH-TMS
12655	Othr l-t invst-CSwb 80086485 AH-TMS
12656	MVAllow-bonds-ChSwb 80086485 AH-TMS
12657	MVAllow-equity-ChSwb 80086485 AH-TMS
12661	US T-bills-ChSwb 31610571 AH-SRIM
12662	Othr s-t inv-ChSwb 31610571 AH-SRIM
12663	Equity invst-ChSwb 31610571 AH-SRIM
12664	Fx/Bnd invst-ChSwb 31610571 AH-SRIM
12665	Othr l-t inv-ChSwb 31610571 AH-SRIM
12666	MVAllow-bond-ChSwb 31610571 AH-SRIM

ACT	DESCRIPTION
12667	MVAllow-eqty-ChSwb 31610571 AH-SRIM
12671	US T-bills-BOK 610134017 Hiatt
12672	Othr s-t invst-BOK 610134017 Hiatt
12673	Equity invst-BOK 610134017 Hiatt
12674	Fx/Bond invst-BOK 610134017 Hiatt
12675	Othr l-t invst-BOK 610134017 Hiatt
12676	MVAllow-bonds-BOK 610134017 Hiatt
12677	MVAllow-equity-BOK 610134017 Hiatt
12681	US T-bills-BOK 610132011 BCTrst
12682	Othr s-t invst-BOK 610132011 BCTrst
12683	Equity invst-BOK 610132011 BCTrst
12684	Fx/Bond invst-BOK 610132011 BCTrst
12685	Othr l-t invst-BOK 610132011 BCTrst
12686	MVAllow-bonds-BOK 610132011 BCTrst
12687	MVAllow-equity-BOK 610132011 BCTrst
12691	US T-bills-BOK 610133019 Muzyka
12692	Othr s-t invst-BOK 610133019 Muzyka
12693	Equity invst-BOK 610133019 Muzyka
12694	Fx/Bond invst-BOK 610133019 Muzyka
12695	Othr l-t invst-BOK 610133019 Muzyka
12696	MVAllow-bonds-BOK 610133019 Muzyka
12697	MVAllow-equity-BOK 610133019 Muzyka
12801	JointVentureAgreemt-JVA CityPlex
12811	Cnd Pac-Perpetual 136447AW9-ORUendw
12816	Allow for MV-cnd pac bonds
12819	Accrued income rec'bl-cnd pac bonds
	Commercial real estate, net
13110	Land - commercial
13120	Buildings & impr - commerical
13130	Equipment - commercial
13140	Tenant improvements
13150	AD - buildings & imp - comm
13160	AD - equipment - comm
13170	AD - tenant improvements
13180	Allow for impairmnt-bldng - comm
13190	Construction in progress - comm
	Educational plant, net
15110	Land
15115	Property rights
15120	Land improvements
15130	Buildings & improvements
15140	Equipment
15150	Motor vehicles
15160	Library books
15162	Library journals
15164	Library binding
15170	Computer software
15175	Computer tech & network
15180	Cameras, AV, music instruments
15185	Projectors
15190	Assets<\$2,000

ACT	DESCRIPTION
15220	Accum depr-land improvements
15230	Accum depr-building & improvements
15240	Accum depr-equipment
15250	Accum depr-motor vehicles
15260	Accum depr-library books
15270	Accum depr-computer software
15275	Accum depr-comuter tech & network
15280	Accum depr-cameras,AV,music instr
15285	Accum depr-projectors
15330	Allow for impairment-building
15510	Construction in progress-bldg imp
15520	Construction In progress-equipment
15530	Construction in progress- software
15910	ORU rock collection
	Beneficial interest in assets held
19110	BI - ORU Alumni Foundation
19120	BI - Golden Eagle Club

Liabilities

Notes payable

20110	Note payable-short term
20120	Notes payable-LT-Southland Conf

Accounts payable

20210	Accounts payable trade
20211	Accounts payable trade-conversion
20220	Accounts payable other
20230	Accounts payable-Eagle Bucks
20235	A/R students - credit balances
20240	Vending machine clearing
20250	Unclaimed prop St of Oklahoma
20251	Stale dated checks
20290	Daily Pcard liability
20291	Monthly Pcard liability
20292	Purchasing Pcard clearing account
20310	Deposit liability

Accrued expenses

20400	Accrued payroll
20405	Accrued vacation benefits
20407	Basketball tickets payable
20410	Flex spending - dependent care
20415	Flex spending - medical
20420	Garnishment payable
20425	Ins-employee dental-W/H
20426	Ins-employer dental-W/H
20430	Ins-employee AD&D W/H
20435	Ins-employee life W/H
20436	Ins-employer life W/H
20440	Ins-employee health-W/H
20441	Ins-employer health-W/H
20445	Ins-short term disability
20450	TIAA/CREF employee's W/H

ACT	DESCRIPTION
20455	TIAA/CREF employer's
20460	Tax pay-federal income W/H
20465	Tax pay-FICA-employee's
20470	Tax pay-FICA-employer's
20475	Tax pay-state income W/H
20480	Deferred compensation liability
20490	Other employer benefits
20491	Pledge deduction
20492	United Way
20495	Cobra-medical
20496	Cobra-dental
20498	Fringe clearing - payroll
20499	Suspense-payroll liabilities
20535	Tax pay-ad valorem
20540	Tax pay-federal excise
20560	Tax pay-sales
20610	Interest payable
20620	MCBO ticket coll payable
20621	MCBO A/P clearing
20630	Clearing-tuition other colleges
20640	Environmental remed liab
20650	Retainage payable
20699	I/C - Crosswalk
20700	Student activity 1
20705	Student activity 2
20710	Student activity 3
20715	Student activity 4
20720	Student activity 5
20725	Student activity 6
20730	Student activity 7
20735	Student activity 8
20740	Student activity 9
20745	Student activity 10
	Due to affiliate
23010	Due to affiliate - UBI
	Deferred revenue
20910	Deferred income
20920	Deferred income-students
20930	Deferred income-Pepsi
20940	Deferred Income-rental
20950	Deferred income-rent abatement
20960	Deferred income-rent deposit
20970	Endow - deferred revenue-income/int
20975	Endow - deferred revenue-spend var
20980	Endow - deferred revenue-other
20990	Endow - deferred revenue-realzd G/L
20995	Endow - deferred revenue-unreal G/L
	Split interest agreements
21610	Life loans payable
21615	Life loans pay-offset
21620	Aggregate reserves life

Obligations under capital leases

21010	Capital lease-Alpine #650836
21011	Capital lease-Ford VIN...2575
21012	Capital lease-Nissan VIN?6023
21013	Capital lease-PNC #135043000

Refundable government advances

22010	Refundable federal student loans
22020	Student refund-NDSL overpay

Control accounts

Control accounts

30210	Revenue control
30215	Prior year revenue control
30220	Budgeted revenue control
30225	Prior year budgeted revenue control
30230	Expenditure control
30235	Prior year expenditure control
30240	Budgeted expenditure control
30245	Prior year budgeted expend control
30250	Transfer control
30255	Prior year transfer control
30260	Budgeted transfer control
30265	Prior yr budgeted transfer control
30270	Encumbrance control
30275	Prior year encumbrance control
30280	Reserve for encumbrance
30285	Prior year reserve for encumbrance
30290	Reservation control
30295	Reservation control reserve
30300	Budgeted change to fund balance
30305	Prior yr budgeted chg to fund bal

Net assets

Fund balances

40210	Fund balances
40220	Investment in subsidiaries
40230	Investment in fixed assets
40250	FB-unr-FCC
40251	FB-unr-other income
40252	FB-unr-NDSL surplus
40253	FB-unr-collection cost
40254	FB-unr-admin cost
40255	FB-unr-LPI Canc P'72
40256	FB-unr-LPI Canc Math,Sci
40257	FB-unr-LPI Canc TeachA'72
40258	FB-unr-LPI Canc Mil A'72
40259	FB-unr-LPI Canc Volunteer
40260	FB-unr-LPI Canc Law
40261	FB-unr-LPI Canc Publ Svc

ACT	DESCRIPTION
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40262	FB-unr-LPI Canc Nurse/Med
40263	FB-unr-LPI Canc PreK/Ch
40264	FB-unr-LPI Canc SpeechLng
40265	FB-unr-LPI Canc Death
40266	FB-unr-LPI Canc Disabilty
40267	FB-unr-LPI Canc Bankrupt
40268	FB-unr-LPI accepted
40269	FB-unr-other costs losses
40270	FB-unr-ICC
40271	FB-unr-federal reduction
40273	FB-unr-repayments to inst
40274	FB-unr-int income loans
40275	FB-unr-reimb amt canc A72
40299	Closing entries - crosswalk

Revenue and other support

Tuition and fees, net

50210	Tuition
50215	Tuition-spring
50220	Tuition-Grad Business
50225	Tuition-Grad Business-spring
50235	Tuition-Grad Theology
50240	Tuition-Grad Theology-spring
50245	Tuition-Grad Nursing
50250	Tuition-Master Of Ed
50255	Tuition-Master Of Ed-spring
50260	Tuition-summer session
50270	Tuition-special programs
50290	Bad debts-student
50295	Contra rev-unearned tuition & fees
50300	Fees- assessment
50305	Fees-administrative
50310	Fees-art
50315	Fees-auto registration
50320	Fees-campus security
50325	Fees-computer usage
50330	Fees-ensemble-Music Dept
50335	Fees-graduation & diploma
50340	Fees-fines, misc
50345	Fees-late testing
50350	Fees-misc lab
50355	Fees-physical ed
50360	Fees-post office box
50365	Fees-registration appl
50370	Fees-science lab
50375	Fees-student activity
50380	Fees-study tour revenue

Auxiliary enterprise revenue

50410	Income-dormitories
50420	Fines-dorms-unrestr
50430	Room deposit forfeitue

ACT	DESCRIPTION
50510	Income-comm-food service
50520	Income-food service board
50600	Book & tape sales
50610	DVD sales revenue
50620	Income-sales
50630	Music major/music lesson fee
50640	Rental-musical instrument
50670	Vendor revenue
50680	Workshop fee
50690	Fees-publication
50695	Fees-university catalog
50710	Income - Student Association
54210	Income-ticket sales
54220	MCBO ticket sales commission
54230	MCBO phone reservation charge
54300	Income-advertising
54305	Income-commission
54310	Income-copy center/word process
54315	Income-Eagle Card fees
54320	Income-fax service
54325	Income-Fedex service
54335	Income-MC box office
54340	Income-optional telephone service
54343	Income-payroll fees
54345	Income-print shop
54350	Income-rental facilities
54355	Income-service
54360	Income-sponsorships
54365	Income-tape sales ETV
54370	Income-telephone
54375	Income-vend comm-bev mach
54380	Income-vend comm-copy machines
54385	Income-vend comm-laundry
54390	Income-miscellaneous
54395	Contra rev-unearned auxiliary
55110	Income-health services
55120	Income-medical records/prescrip
55130	Income-over counter meds
56130	Income-game guarantees
56140	Income-tournament fees
56210	In kind support and barter
56220	In kind support-game guarantees
56398	Other budgetary revenue
56399	Other budgetary revenue contra
	Private gifts and contributions
51110	Contrib-cash
51115	Contrib-cash-matching gifts
51120	Contrib-cash-other
51130	Contrib-cash-will collections
51140	Contrib-pers prop-other
51145	Contrib-securities

ACT	DESCRIPTION
51150	Contrib-in kind
51160	Contrib-new agreements
51161	Contrib-matured deferred gifts
51162	Contrib-annuity gift portion
51170	Contrib-cash-endowment
51171	Contrib-matching-endowment
51172	Contrib-noncash-endowment
51190	Change in interest of asset
51210	In kind - contributions

Endowed gifts and contributions

51610	Endow - contrib-cash
51615	Endow - contrib-matching gift
51618	Endow - contrib-cash-other
51620	Endow - contrib-bquest/estate/resid
51630	Endow - contrib-pers prop-other
51640	Endow - contrib-securities (gross)
51645	Endow - contrib-G/L securities sold
51650	Endow - contrib-in kind
51660	Endow - contrib-new agreements
51670	Endow - Change in interest of asset

Investment return (loss)

52100	Dividends-cash
52110	Gain/loss on sale-securities
52130	Gain/loss-unrealized
52150	Income-royalty
52160	Interest income
52161	Interest income-corporate
52170	Matured deferred gifts
52172	Gift annuity cost portion adj
52174	JVA invest income - endowment
52175	Invest income- endowment
52176	Distributions on agreement
52177	Change in required reserves
52180	Disc/premium amortization of bond
52181	Investment expense-other
52182	Investment expense-legal
52190	Invest income-other

Endowment investment return (loss)

52600	Endow - Cash dividends
52605	Endow - Reinvested dividends
52610	Endow - Gain/loss on sale-security
52620	Endow - Gain/loss on settlement
52630	Endow - Gain/loss-unrealized
52640	Endow - JVA invest income
52645	Endow -Contra JVA invest income
52650	Endow - Investment income
52655	Endow - Contra investment income
52660	Endow - Interest income
52665	Endow - Reinvested fx/bond interest
52667	Endow - MMF reinvested interest
52670	Endow - Misc/other income

ACT	DESCRIPTION
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52680	Endow - investment expense
52695	Endow - spendable income
52698	Endow - variance in spending JVA-RE
52699	Endow - variance in spending (RE)

Federal contracts and grants

53110	Federal contracts and grants
53120	Admin cost recov-unrestr
53130	Federal liability adjustment
53140	Interest Income-loans
53150	Income-miscellaneous

Real estate operations

54010	Income-rental
54020	Income-rental maintenance
54030	Income-rental - tenant imp
54040	Income-rental - tenant util
54050	Income-rental - telephone
54060	Income-rental - late charges
54090	Income-rental - other

Other support

52010	Broadcastomg revenue from affil
52030	Services revenue from affiliate
52040	Affiliated contribution income
52090	Affiliate in-kind trade revenue
54110	Income-T V production
54120	GEB revenue-1/2 hour
54130	GEB revenue-1 hour
54140	GEB revenue-2 hours
54150	GEB revenue-3 hours
54160	GEB revenue-30 second
54165	GEB revenue-60 second
55210	Conference revenue
55215	Membership fee
55220	Insurance recovery
55225	Income-advertising
55226	Income-sponsorships
55230	Competition fees
55235	College weekend fees
55240	Interest income
55250	Income-miscellaneous
55255	Income-fines & fees
55260	Income-rental
55270	Gain/loss on settlements
55271	Gain/Loss-disposal of asset
55280	DO NOT USE Changes in required res
55281	DO NOT USE Gift ann cst port adj

Salaries, wages and benefits

Salaries and wages

60210	Administrative compensation
60215	Faculty sharing
60220	Salaries - non-academic

ACT	DESCRIPTION
60225	Salaries-academic
60245	Wages-regular
60265	Accrued student wages
60266	Accrued hourly wages
60267	Accrued salaries-non academic
60268	Accrued salaries-academic
60269	Accrued salaries-administrative com
60270	Contra payroll expense
60216	Salaries-faculty overload
60226	Salaries-academic-adjunct
60240	Wages-overtime
60241	Wages - temporary labor
60250	Employee stipend
60230	Student wages-reg-CWS federal
60231	Student wages-reg-CWS-ORU
60232	Student wages-reg-grad-other
60233	Student wages-overtime
60235	Student wages-regular summer
60236	Student wages-summer-grad
60237	Student wages-summer-overtime
60238	Student stipends
	Benefits
60410	Employee benefits
60415	Other employee benefits
60416	Retirement plan-employers share
60417	Tuition remission
60420	FICA-employer's share
60425	Insurance-group dental
60430	Insurance-group health
60435	Insurance-group life
60440	Insurance-LTD
60445	Insurance-AD&D
60450	Insurance-short term disability
60455	I/C payroll/benefit expense
60479	In-kind trade exp-admin comp
60499	Benefits suspense account

Operating expenses

Travel

70210	Travel & business expense
70215	Contra - travel reimburse
70219	In-kind trade exp-travel
70220	Travel-meals & entertainment
70230	Travel & business exp-recruitment
70239	In-kind trade-recruiting
70240	Professional development
	Contractual services
70410	Advertising, promotion, recruitment
70415	Contract labor/commissions
70419	In-kind trade exp-promotional
70425	Leases & rentals

ACT	DESCRIPTION
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70429	In-kind trade exp-vehicle leases
70430	Media time
70439	In-kind trade exp-media time
70440	Professional fees, purchased svcs
70441	Professional fees-legal
70442	Professional fees-accounting
70443	Purchased svcs-Information tech
70449	In-kind trade exp- prof serv
70450	Contracted repair & maintenance

Insurance

70510	Insurance athletics
70515	Insurance-student nurses
70520	Insurance other liability
70530	Insurance-motor vehicles
70540	Insurance-professional liability
70545	Insurance-foreign liability
70550	Insurance-property
70560	Insurance-public liability
70570	Insurance-financed plans
70580	Insurance-foreign travel
70585	Insurance-executive travel

Utilities

70610	Electricity
70620	Natural gas
70630	Water and sewer
70640	Sanitation
70650	TV cable service

Supplies and other operating

71010	Dues, memberships
71020	Furnishings
71030	Gases
71040	Gasoline and oil
71050	Office supplies
71060	Postage & freight
71070	Printing & duplicating
71080	Promotional Items
71090	Repairs & maintenance
71095	Athletic supplies
71099	In-kind trade exp-athletic supplies
71100	Supplies & minor equipment
71105	Software & technical equip
71110	Telecommunication
71120	Television/stage
71130	Uniform, apparel, accessories
71140	Vehicles
71150	Game officials
71155	Tournament entry fees
71159	In-kind trade exp-game exp
71160	Game guarantees
71169	In-kind trade exp-guarantees
71170	Allocation of operation & maint

ACT	DESCRIPTION
71190	Other operating
71195	DO NOT USE
71198	Purchase discounts
71199	In-kind trade exp-other
71310	Svcs by affil-exp-purch svcs-other
71340	Affiliated contribution expense
71390	Svcs by affil in-kind trade expense

Capital expenses

90210	Land - ORU
90220	Property rights - ORU
90230	Land improvements - ORU
90240	Buildings & improvements - ORU
90250	Equipment - ORU
90251	Cameras, AV, music instruments
90252	Projectors - ORU
90253	Motor vehicles - ORU
90260	Computer software - ORU
90261	Computer tech & network - ORU
90270	Library books - ORU
90271	Library journals - ORU
90272	Library binding - ORU
90310	Land - commercial
90320	Buildings & impr - commerical
90330	Equipment - commercial
90340	Tenant improvements

Library

71210	Library subscriptions
71220	Library - consumable

Financial aid

71405	Federal financial aid paid
71407	Administrative cost allowance
71409	Fed fin aid inst match
71410	NDSL-other collection exp
71411	NDSL-litigation
71415	Cost prin/int can mth/sci 15
71420	NDSL-LP&I cancel-tea-A-72'
71425	Cost LPIC spec ed 15/20
71430	Cost-L/P&I cancel-vol
71435	Cost-LPIC-MS,PC,law-aft 72
71440	Cost-LPIC pre-k/childcare-15
71445	Cost-LPIC-fam svc-15
71450	Cost-LPIC-nurse/med tech-15
71455	Cost-LPIC-speech/lang 15
71460	Cost-LPIC-death
71461	Cost-LPIC-disability
71465	Cost-LPIC-bankruptcy
71470	Cost-defaulted LPI assign-acce
71474	Fed liab adj-loan collections
71475	NDSL-other costs/losses
71480	Scholarships

ACT	DESCRIPTION
71481	Scholarships-books
71482	Stipends
71490	Contra exp- unearned scholarships
	Interest
71610	Interest expense
71620	Annuity benefits paid
71621	Distributions on agreement
71699	JVA interest expense
	Depreciation
71810	Depreciation
71820	Amortization
71830	Impairment
	Other
72010	Reimbursement accounts
72015	Cost of sales
72020	Contributions
72030	Bank and credit card charges
72035	Credit card discount - contra
72040	Bad debts - non student
72050	Taxes - property
72060	Taxes - federal income
72070	Taxes - other

Transfers

ZZZZZ	Legacy payroll
	Transfers in
80210	Transfers in
	Transtfers out
80410	Transfers out
80499	Transfers - crosswalk
80500	In house services
80510	Interfund revenue-ticket sales
80520	Interfund revenue-box office fee
80530	Interfund revenue-ticket printing
80540	Interfund revenue-TV revenue
80550	Interfund revenue-service
80555	Interfund revenue-rental
80560	Interfund exp-adv & promo other
80570	Interfund exp-purch serv-other
80580	Interfund exp-media time
80590	Intercompany expense acct
99998	Budget use only
99999	Budget use only - contra expense

Fund additions

90460	Endow - Contrib by Transfer In
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Fund deductions

90860	Endow - Reduction by Transfer Out
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