

ACCOUNTS CHART 2

ACT	DESCRIPTION
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Assets

Cash and cash equivalents

10100	Claim on cash
10202	BOA #039025100011 Alumni Fdn
10204	Cash due from ORU
10206	Cash due to ORU
10285	Cash equiv. short term investments
10299	Donation clearing account
10300	Cash On hand-petty cash
10410	Money Market funds
10570	Pooled cash eq restricted
10575	Pooled cash contra
10701	MMF-MML Investors100657283
10702	MMF-ChSwb 68185191
10970	Pooled cash eq restricted
10975	Pooled cash contra

Accounts receivable, net

11100	Clearing account - AP use only
11101	Clearing account-corp credit card
11103	Clearing account - general use
11104	Clearing account-restr scholarships
11152	A/R travel advances
11154	Travel clearing account
11159	A/R returned checks - general
11169	Allowance for bad debts - other
11170	A/R-accrued interest
11180	Receivable from affiliate - ORU
11190	A/R other

Contributions receivable, net

11197	Donor receivable-deferred gifts
11220	Pledges receivable
11230	Allow-bad debts-pledges
11240	I/C rec - unr corp
11250	present value discount on pledges

Prepaid expenses and other

11310	Prepaid insurance
11320	Prepaid Interest
11350	Other prepaid expenses
11360	Deposits

Investments

12100	Gen invest-Morningstar 100657283
12110	US stock-Morningstar 100657283
12120	Int'l stock-Morningstar 100657283
12130	Real estate-Morningstar 100657283
12140	Taxbl bond-Morningstar 100657283
12150	Alternative-Morningstar 100657283
12160	S-T reserve-Morningstar 100657283
12170	Chg in MV-Morningstar 100657283

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12200	Charles Schwab 68185191
12300	Investment-general
12310	Bonds, notes, & bills
12320	Stock
12325	Accrued income receivable - trusts
12330	Accrued interest receivable
12335	Purchased interest receivable
12350	Allow for change In mkt value
12380	Beneficial int In life ins policies
12385	Insurance-Mass Mutual

Certificates of deposit

12610	Certificates of deposit
	Beneficial interest in assets held
12810	BI-Mass Mutual life insurance
12820	BI-assets held by others

Liabilities

Accounts payable

20210	Accounts payable trade
20211	Accounts payable trade-clearing
20220	Accounts payable other
20250	Unclaimed prop St of Oklahoma
20251	Stale dated checks
20310	Deposit liability
20350	Rent deposit

Accrued expenses

20560	Tax pay-sales
20610	Interest payable
20699	I/C - Crosswalk
20740	I/C pay - unr corp
20780	Payable to affiliate - ORU

Deferred revenue

20910	Deferred income
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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

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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
40299	Closing entries - crosswalk

Revenue and other support

Tuition and fees, net

50305	Fees-administrative
50365	Fees-registration appl

Auxiliary enterprise revenue

50600	Book & tape sales
50610	DVD sales revenue
50620	Income-sales
50650	Special programs
50680	Workshop fee
50690	Fees-publication

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
51150	Donation-other incl equip
51160	Donation-new agreements
51170	Contrib-cash-endowment
51171	Contrib-matching-endowment
51190	Change in interest of asset
51210	In-kind - accounting function contr
51220	In-kind - athletic program contrib
51230	In-kind-affiliate contrib-misc/othr

Investment return (loss)

52100	Dividends-cash
52110	Gain/loss on sale-securities
52120	Gain/loss on settlements
52130	Gain/loss-unrealized
52140	Gain/loss-disposal of asset
52150	Income-royalty
52160	Interest income
52176	Distributions on agreement

Other support

54300	Income-advertising
54305	Income-commission
54315	Income-Eagle Card fees
54327	Income-fund raising
54350	Income-rental facilities
54355	Income-service

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54360	Income-sponsorships
54365	Income-tape sales ETV
54370	Income-telephone
54390	Income-miscellaneous
55210	Conference revenue
55215	Membership fee
55220	Insurance recovery
55225	Income-advertising
55226	Income-sponsorships
55230	Competition fees
55240	Interest income
55250	Income-miscellaneous
56220	In-kind - Alumni Fdn support
56299	Budget revision - revenue

Salaries, wages and benefits

Salaries and wages

60210	Administrative compensation
60215	Faculty sharing
60216	Salaries-faculty overload
60220	Salaries - non-academic
60225	Salaries-academic
60226	Salaries-academic-adjunct
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
60240	Wages-overtime
60245	Wages-regular
60250	Employee stipend
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

Operating expenses

Travel

70210	Travel & business expense
70219	In-kind trade exp-travel
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

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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
70449	In-kind trade exp- prof serv

Supplies

70520	Insurance other liability
70710	Supplies & minor equipment

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
71110	Telecommunication
71120	Television
71130	Uniform, apparel, accessories
71140	Vehicles
71150	Game oficals
71159	In-kind trade exp-game exp
71160	Game guarantees
71169	In-kind trade exp-guarantees
71170	Allocation of operation & maint
71190	Other operating
71199	In-kind trade exp-other

Financial aid

71480	Scholarships
71481	Scholarships-books
71482	Stipends
71483	Acheivement award - student

Interest

71610	Interest expense
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Miscellaneous other

72010	Reimbursement accounts
72015	Fund raising
72020	Contributions
72030	Bank and credit card charges
72035	Credit card discount-contra
72040	Bad debts - non student

Transfers

ZZZZZ	Legacy payroll
80210	Transfers in
80410	Transfers out

Fund additions

90210	Capital asset clearing
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