

ACCOUNTS CHART 3

ACT	DESCRIPTION
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Assets

Cash and cash equivalents

10100	Claim on cash
10235	BOK #209917767 Univ. Broadcasting
10298	Bank clearing account
10299	Donation clearing account
10300	Agency cash - ITEX

Notes receivable

11020	Notes receivable-long term
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Accounts receivable, net

11154	Travel clearing account
11190	A/R other
1119K	A/R KGEB/broadcasting

Due to/from affiliate

11210	Delete -Due from - UIP corp
11220	Delete - Due from - UR1 corp
11230	Delete - Due from - UR3 corp
11240	Delete - Due from - UNR corp
11900	Due to/from affiliate

Prepaid expenses and other

11310	Prepaid insurance
11350	Other prepaid expenses
11360	Deposits

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

Accrued expenses

20400	Accrued payroll
20405	Accrued vacation benefits
20410	Flex spending - dependent care
20415	Flex spending - medical
20420	Garnishment payable
20425	Ins-dental-W/H
20430	Ins-employee AD&D W/H
20435	Ins-employee life W/H
20440	Ins-health-W/H
20445	Ins-short term disability
20450	TIAA/CREF employees' W/H
20455	TIAA/CREF employer's
20460	Tax pay-federal income W/H
20465	Tax pay-FICA-employees'

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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
20699	I/C - crosswalk

Due to affiliate

20740	DELETE I/C pay - UNR corp
20750	DELETE I/C pay - CPX corp

Deferred revenue

20910	Deferred Income
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Obligations under capital leases

21010	Capital lease payable
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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
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

Private gifts and contributions

51110	Contrib-cash
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Investment return (loss)

ACT	DESCRIPTION
52010	Svcs to affil-rev-TV production
52020	Svcs to affil-rev-rental
52030	Svcs to affil-rev-service
52040	Svcs to affil-rev-TV-30 second
52045	Svcs to affil-rev-TV-60 second
52050	Svcs to affil-rev-airtime
52060	Svcs to affil-rev-TV-1 hour
52070	Svcs to affil-rev-TV-2 hours
52090	Affiliate in-kind trade revenue

Other support

54010	Income-rental
54110	Income-TV Production
54120	TV airtime revenue
54130	UBI revenue-1 hour
54135	UBI revenue-1.5 hours
54140	UBI revenue-2 hours
54150	UBI revenue-3 hours
54160	UBI revenue- 30 second
54165	UBI revenue- 60 second
54305	Income-commission
54355	Income-service
54390	Income-miscellaneous

Salaries, wages and benefits

Salaries and wages

60220	Salaries - non-academic
60240	Wages-overtime
60245	Wages-regular
60266	Accrued hourly wages
60267	Accrued salaries-non academic

Benefits

60410	Employee benefits
60415	Other employee benefits
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
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Contractual services

70410	Advertising, promotion, recruitment
70415	Contract labor/commissions
70419	In-kind trade exp-promotional
70425	Leases & rentals

ACT	DESCRIPTION
70430	Media time
70439	In-kind trade exp-media time
70440	Professional fees, purchased svcs
70449	In-kind trade exp- prof serv
70450	Contracted repair & maintenance

Insurance

70520	Insurance other liability
70530	Insurance-motor vehicles
70540	Insurance-professional liability
70550	Insurance-property
70560	Insurance-public liability

Supplies and other operating

71005	TV production expense
71010	Dues, memberships
71015	Barter expense
71050	Office supplies
71060	Postage & freight
71070	Printing & duplicating
71080	Promotional Items
71090	Repairs & maintenance
71100	Supplies & minor equipment
71110	Telecommunication
71140	Vehicles
71170	Allocation of operation & maint
71180	Taxes-property
71185	Taxes-other
71190	Other operating
71195	Bad debts - non-student
71210	Do not use
71310	Svcs by affil-exp-purch svcs-other
71390	Svcs by affil-in-kind trade expense

Interest

71610	Interest expense
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Other

72010	Reimbursement accounts
72015	Cost of sales

Transfers

ZZZZZ	Legacy payroll
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Transfers in

80210	Transfers in
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Transfers out

80410	Transfers out
80540	Interfund revenue-TV revenue
80550	Interfund revenue-service
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