

ACCOUNTS CHART 4

ACT	DESCRIPTION
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Assets

Cash and cash equivalents

10100	Claim on cash
10215	BOK #208359914 E Academy
10299	Donation received

Due to/from affiliate

11900	Due to/from affiliate
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Educational plant, net

15140	Equipment
15175	Computer tech & network
15240	Accum depr-equipment
15275	Accum depr-comuter tech & network

Liabilities

Accounts payable

20210	Accounts payable trade
20211	Accounts payable trade-conversion
20220	Accounts payable other

Accrued expenses

20400	Accrued payroll
20699	I/C - crosswalk

Intercompany

20740	Deletl I/C pay - UNR Corp
20750	Delete I/C pay - CPX Corp

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

Revenue and other support**Tuition and fees, net**

50210 Tuition

50300 Fees- assessment

50335 Fees-graduation & diploma

50340 Fees-late reg,course chg, etc

50365 Fees-registration appl

Private gifts & contributions

51110 Private gifts & contributions

Salaries, wages and benefits**Salaries and wages**

60225 Salaries-academic

60226 Salaries-academic-adjunct

60268 Accrued salaries-academic

60285 Lease employee salaries-academic

60286 Lease emp salaries-academic-adjunct

60288 Lease emp accrued salaries-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

Operating expenses**Travel**

70210 Travel & business expense

Contractual services

70410 Advertising, promotion, recruitment

70440 Professional fees, purchased svcs

Supplies and other operating

71010 Dues, memberships

71050 Office supplies

71060 Postage & freight

71070 Printing & duplicating

71090 Repairs & maintenance

71100 Supplies & minor equipment

71110 Telecommunication

71190 Other operating

71195 TV svcs by affiliate

71310 Svcs by affil-exp-purch svcs-other

Depreciation

71810

Depreciation expense

Other

72030

Bank and credit card charges

Transfers

ZZZZZ

Legacy payroll

Transfers in

80210

Transfers in

Transfers out

80410

Transfers out

99998

Budget use only

99999

Budget use only - contra expense