FUNDS CHART 2

FUND	DESCRIPTION
	Unrestricted funds
	Annual operating fund
A20000	Alumni annual operating fund
A60000	Foundation Investment Pool
ZZZZZZ	Legacy payroll
	Board/management designated funds
A20301	Bibles For Grads fund
A20302	Faculty Retreat fund
	Restricted funds
	Academic affairs prgms
A21010	Christian Worldview
A21011	Honors Program
A21012	Service Learning prgm
A21013	Academic Enhancement
A21101	Graduate Theology department fund
A21102	Undergraduate Theology fund
A21210	Behavioral Science fund
A21211	Psychology fund
A21220	Biology Department fund
A21230	Chemistry Department fund
A21231	Chemistry-Organic Chemistry
A21240	Engineering Department fund
A21250	Math Department fund
A21260	HPER (Hlth/Physical Performance) Fd
A21270	Elsing Museum fund
A21300	Nursing Department fund
A21400	Education Dept. fund
A21450	Library fund
A21470	ORU Photography fund
A21500	Undergrad Business Dept fund
A21510	Graduate Business fund
A21600	Arts & Cultural Studies fund
A21610	Music Department fund
A21620	English Department fund
A21630	HHG - His/Hum/Gov fund
A21631	History Dept. fund
A21640	Comm Arts Department fund
A21660	Comm Arts-Drama fund
A21670	Comm Arts-Media fund
A21680	Worship Arts Dept
A21720	Men's/Women's Chaplains Dept fund
A21740	Dean of Women-RA Prgm
A21741	Wmn's RA Alumni Assoc.
A21750	Community Outreach fund
A21760	Dean of Men-RA Prgm
A21800	Major Gifts Development
A22200	Renewing The Vision-Alumni
A22210	Whole Person Scholarship
A22220	Armand Hammer Student Ctr
A22230	Wireless campaign
A22240	Steinway fund
A22260	Writing Across The Disciplines
A22270	Missions program fund
A23210	Biology Tri Beta Research fund
A23230	Engineering Formula SAE Race Car
A23610	HHG-OK Intercollegiate Legislature
A23620	HHG-Model United Nations
A23900	Athletic Department fund
A24000	Rasmussen Int'l Recruitment fund
A24010	Career Services
A24020	ORU Ministerial Alliance

ORGANIZATIONS CHART 2

ORG	DESCRIPTION
	Board of Trustees
10000	Board of Trustees
12000	Foundation Board of Trustees
12100	Foundation management & operations
	Office of the President
20000	Office of the President
22100	ORU International Worship Center
	EVP Finance
31000	Enrollment Management
31010	Tuition & fees
31020	Financial Aid-administration
31030	Foreign student grants
31120	Administrative Grants & Aid
31130	Scholarship-Engineering-Graduate
31140	ORU Scholarship Undergrad
31150	Whole Person Unrestr Scholarships
31200	Special events
31210	College Weekend
31300	Undergrad Admissions
35000	Information Technology
36000	Controller
36090	General Institutional
37100	Career Services
	Maintenance and operations
40010	Purchased utilities
42100	Card Access office
46000	Facility Services
46010	Oper/main-A C Bldg
46020	V P Operations
	Provost
50000	Provost
50100	Spiritual Formation
50120	Chaplain's office/admin
50140	Summer Missions
50150	Community Outreach
50200	Dean of Students
50240	Dean of Women
50260	Dean of Men
50270	Student Experience
50300	Dean of Learning Resource
50310	Library-Central Services
50320	Archives
50330	Library-Theology Graduate
50400	Institutional Research
50410	Whole Person Assessment
50510	S/A Administrative Svc
50520	S/A Government Operations
50530	S/A Financial Affairs
50540	S/A Student Activities
50550	S/A Department Community Affairs
50560	S/A VP Marketing
51000	VP Academic Affairs
51010	Late Exam fees
51100	Theology-Graduate
51120	Theology-Undergraduate
51190	Undergrad Theology course fees
51191	Graduate Theology course fees
51200	Dean of Science & Engineering
51210	Behavioral Sciences
51220	Engineering,Computer Sci, Physics &
51230	Health Physical Education

ACCOUNTS CHART 2

ACT	DESCRIPTION
	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 eqiv. 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
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

PROGRAMS CHART 2

PROG	DESCRIPTION
00	Revenue
10	**Program services**
110	**General university support**
1101	College of Arts & Cultural Studies
1102	College of Business
1103	College of Education
1104	College of Nursing
1105	College of Science and Engineering
1106	College of Theology and Ministry
1107	Intercollegiate club or competition
1108	Distance learning
1109	Honors program
1110	Scholarships & financial aid
1111	Missions & outreach programs
1112	Student services
1113	Academic affairs support
1114	Institutional support
1115	Facilities maintenance & operation
1116	Construction & facility improvement
1117	University endowment support
1118	Admissions, recruiting & enrollment
1119	Athletics program
1120	Other non-academic programs
1121	Other undefined support
	Publications and other
130	Publications and other
	Management and general
40	Management and general
	Fundraising
60	Fundraising
ZZ	Legacy payroll

FUND	DESCRIPTION
A24030	Student Development - Food Pantry
A23100	Graduate Theology Missions
A23212	Biology Lab Helmerich grant
A23214	Biology Biotechnology upgrades
A23216	Biology new equipment fund
A23218	Biology-Introductory Biology labs
A23220	Chemistry-new equipment
A23500	Undergrad Business Accounting lab
A23530	ORU MPowr
A23550	Forensic/Debate program
A24022	Alumni Ministers Conference
A24100	Run The Race
A24110	Seed Faith Devotional
A24500	Prayer Tower maintenance
A21900	ORU General Scholarship fund
A21901	Evelyn Roberts Memorial Scholarship
A21902	Liechty Scholarship fund
A21903	Suzanne Behr Scholarship fund
A21904	Crusaders Scholarship
A21905	Michael D Borman Scholarship
A21906	Alumni children-general scholarship
A21907	Extraordinary Family Crisis Schlrp
A21908	Simon-Danker Scholarship
A21909	Michigan Scholarship fund
A21910	HHG - J Franklin Sexton Scholarship
A21911	ORU Retention Scholarship
A21912	Betty Chesbro Excellence In Ldrshp
A21913	English Dpt-Grady Walker Alum Schlr
A21914	Grad Theology-Dr Ervin Scholarship
A21915	Scholarships - Women's RA prgm
A21916	Merit Based Academic Scholarship
A21917	Financial Need Scholarship
A21918	Seniior Scholarship Fund
A21921	Biology Alumni-Faculty Scholarship
A21923	Biology Premedicine Scholarship
A21925	Chemistry-Alumni-Faculty Scholarshp
A21930	Nursing Scholarship fund
A21932	Johnston Nursing Scholarships
A21941	Music-Greg Ayers Scholarship
A21942	Music-Charles R Miller Scholarship
A21943	Music-Bridgman Piano Scholarship
A21960	Comm Arts-Ray Lewandowski Schlrp
A21961	Comm Arts-Carole Lewandowski Schlrp
A21962	Johnny Mac Allen Scholarship
A21963	Comm Arts-Dance Scholarship
A24800	Alumni-Current Student Projects
A24810	Alumni university projects
A24820	Club 2001
A24830	Ignite
A24840	Kol Memorial
A21924	Biology-Norvell fund
A20998	PledgeMG & other donation clearing
A20999	Foundation-balance sheet
A30000	AP trade-conversion
	Quasi endowment funds
	Quasi or pass-thru to endow funds
A25100	Biology Department Endowment
A25101	Biology Professor Endowment
A25102	Chemistry Department Endowment
A25103	Chemistry Professor Endowment
A25999	Alumni Endowment fund
	Temp rest endowment earnings
	Permanently restricted funds
A26000	Pooled Alumni Foundation Endowment

ORG	DESCRIPTION
51240	Biology & Chemistry
51250	Social Work program
51260	ORU Elsing Museum
51291	Biology lab fees
51292	Chemistry lab fees
51293	Engineering/Physics lab fees
51294	Physical Education fees
51299	Rockclimbing/Backpacking
51300	College of Nursing
51390	Nursing Students' lab fees
51400	Education
51410	Graduate Education
51490	College of Education-class fee
51500	Business Administration
51510	College-Business Graduate
51550	ORU Online Campus-External Degrees
51560	ORU Online Campus-Theo Inst Ext
51570	ORU Online Campus-Summer School
51600	Dean's office Arts & Sciences
51610	Music
51620	English & Modern Languages
51630	History & Humanities
51640	Communication, Arts & Media
51641	Center for Faculty Excellence
51650	Dance program
51660	Drama program
51670	Honors program
51680	Tutoring Center
51685	Student Publications
51695	lab fee for writing technology
51900	Registrar
	Athletics
60010	Director of Athletics
60020	Senior Women's Admin
60100	Academic Services
60200	Athletic Marketing
60210	Sports Information
	EVP University Advancement
70000	EVP University Advancement
71000	VP Development
71010	Contributions-ORU Annual Fund
71020	Annual Fund
71030	Ministerial Relations
71040	Prayer Tower Operation
71050	University Relations
71060	The Gathering
71100	Dir Major Gifts & Development Serv
71200	Alumni Relations
71210	Communications
71300	Public Relations
71400	Marketing Department
71410	University Photography
ZZZZZ	Legacy payroll

ACT	DESCRIPTION
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
	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
	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

PROG	DESCRIPTION

FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
A26100	Alumni Endowment fund			51160	Donation-new agreements		
A26101	Alumni Endowment fund (earnings)			51170	Contrib-cash-endowment		
A26102	Comm Arts Dept-Endowment fund			51171	Contrib-matching-endowment		
	Bank fund			51190	Change in interest of asset		
BF001	Alumni Foundation bank fund			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		
				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		

FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
				70415	Contract labor/commissions		
				70419	In-kind trade exp-promotional		
				70425	Leases & rentals		
				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 oficials		
				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		
					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		
					Transfers in		
				80210	Transfers in		
					Transfers out		
				80410	Transfers out		
					Fund additions		
				90210	Capital asset clearing		