

FUNDS CHART 3		ORGANIZATIONS CHART 3		ACCOUNTS CHART 3		PROGRAMS CHART 3	
FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
<u>Unrestricted funds</u>		<u>University Broadcasting</u>		<u>Assets</u>			
<u>Operating fund</u>		90000	University Broadcasting	<u>Cash and cash equivalents</u>		00	Revenue
90	University Broadcasting Inc.	ZZZZZ	Legacy payroll	10100	Claim on cash	80	Other expenses
901	University Broadcasting Inc.			10235	BOK #209917767 Univ. Broadcasting	921	Programming & production
9010	University Broadcasting Inc.			10298	Bank clearing account	922	Broadcasting & engineering
9020	Payroll salaries & benefits			10299	Donation clearing account	923	Program information & production
9109	Payroll Clearing fund			10300	Agency cash - ITEX	924	Management & general-GEB
ZZZZZZ	Legacy payroll			<u>Notes receivable</u>		925	Fund raising & memb develop
<u>Bank fund</u>						926	Underwriting & grant solicitation
	Bank fund			11020	Notes receivable-long term	927	Depreciatin & amortization
BG001	UBI bank fund			<u>Accounts receivable, net</u>		ZZ	Legacy payroll
				11154	Travel clearing account		
				11190	A/R other		
				1119K	A/R KGEB/broadcasting		
				<u>Due to/from affiliate</u>			
				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		
				<u>Prepaid expenses and other</u>			
				11310	Prepaid insurance		
				11350	Other prepaid expenses		
				11360	Deposits		
				<u>Liabilities</u>			
				<u>Accounts payable</u>			
				20210	Accounts payable trade		
				20211	Accounts payable trade-clearing		
				20220	Accounts payable other		
				20250	Unclaimed prop St of Oklahoma		
				20251	Stale dated checks		
				<u>Accrued expenses</u>			
				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'		
				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		
				<u>Due to affiliate</u>			
				20740	DELETE I/C pay - UNR corp		
				20750	DELETE I/C pay - CPX corp		
				<u>Deferred revenue</u>			
				20910	Deferred Income		
				<u>Obligations under capital leases</u>			
				21010	Capital lease payable		
				<u>Control accounts</u>			
				<u>Control accounts</u>			

FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	PROG	DESCRIPTION
				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
						<u>Net assets</u>
						Fund balances
				40210		Fund balances
				40299		Closing entries - crosswalk
						<u>Revenue and other support</u>
						Private gifts and contributions
				51110		Contrib-cash
						Investment return (loss)
				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
						<u>Salaries, wages and benefits</u>
						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

FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
					<u>Operating expenses</u>		
					Travel		
70210					Travel & business expense		
					Contractual services		
70410					Advertising, promotion, recruitment		
70415					Contract labor/commissions		
70419					In-kind trade exp-promotional		
70425					Leases & rentals		
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		
					Other		
72010					Reimbursement accounts		
72015					Cost of sales		
					<u>Transfers</u>		
ZZZZZ					Legacy payroll		
					Transfers in		
80210					Transfers in		
					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		