

FUNDS CHART 4		ORGANIZATIONS CHART 4		ACCOUNTS CHART 4		PROGRAMS CHART 4	
FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
<u>Unrestricted funds</u>		<u>ORU eAcademy</u>		<u>Assets</u>			
Operating fund		167100	ORU eAcademy	Cash and cash equivalents		00	Revenue
16	ORU eAcademy	ZZZZZ	Legacy payroll	10100	Claim on cash	10	Instruction
160	ORU eAcademy			10215	BOK #208359914 E Academy	110	Grades 3 - 12
1600	ORU eAcademy			10299	Donation received		
16000	ORU eAcademy				Due to/from affiliate	60	Support services
ZZZZZZ	Legacy payroll			11900	Due to/from affiliate	610	Marketing
<u>Bank fund</u>					Educational plant, net	650	Administration
BE001	ORU eAcademy bank fund			15140	Equipment	ZZ	Legacy payroll
				15175	Computer tech & network		
				15240	Accum depr-equipment		
				15275	Accum depr-comuter tech & network		
				<u>Liabilities</u>			
				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		
				<u>Control accounts</u>			
				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		
				<u>Net assets</u>			
				Fund balances			
				40210	Fund balances		
				<u>Revenue and other support</u>			
				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		
				<u>Salaries, wages and benefits</u>			
				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		

FUND	DESCRIPTION	ORG	DESCRIPTION	ACT	DESCRIPTION	PROG	DESCRIPTION
				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		
					<u>Operating expenses</u>		
					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 srVICES by affiliate		
				71310	Svcs by affil-exp-purch svcs-other		
					Depreciation		
				71810	Depreciation expense		
					Other		
				72030	Bank and credit card charges		
					<u>Transfers</u>		
				zzzzz	Legacy payroll		
					Transfers in		
				80210	Transfers in		
					Transfers out		
				80410	Transfers out		
				99998	Budget use only		
				99999	Budget use only - contra expense		