

Oral Roberts University
CHART: 1 Account Hierarchy Report
AS OF 16-MAR-2012

ACCOUNT	DESCRIPTION
----------------	--------------------

702 Travel	
-------------------	--

70210	Travel & business expense
70215	Contra - travel reimburse
70219	In-kind trade exp-travel
70230	Travel & business exp-recruitment
70239	In-kind trade-recruiting
70240	Professional development

704 Contractual services	
---------------------------------	--

70410	Advertising, promotion, recruitment
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

705 Insurance	
----------------------	--

70510	Insurance athletics
70515	Insurance-student nurses
70520	Insurance other liability
70530	Insurance-motor vehicles
70540	Insurance-professional liability
70545	Insurance-foreign liability
70550	Insurance-property
70560	Insurance-public liability
70570	Insurance-financed plans
70580	Insurance-foreign travel
70585	Insurance-executive travel

ACCOUNT	DESCRIPTION
---------	-------------

706 Utilities	
----------------------	--

70610 Electricity	
70620 Natural gas	
70630 Water and sewer	
70640 Sanitation	
70650 TV cable service	

710 Operating expense	
------------------------------	--

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	
71100 Supplies & minor equipment	
71110 Telecommunication	
71120 Television/stage	
71130 Uniform, apparel, accessories	
71140 Vehicles	
71150 Game officials	
71155 Tournament entry fees	
71159 In-kind trade exp-game exp	
71160 Game guarantees	
71169 In-kind trade exp-guarantees	
71170 Allocation of operation & maint	
71190 Other operating	
71195 Svcs by affil-exp-purch svcs-other	
71198 Purchase discounts	
71199 In-kind trade exp-other	

ACCOUNT	DESCRIPTION
---------	-------------

712 Library	
--------------------	--

71210	Library subscriptions
-------	-----------------------

71220	Library - consumable
-------	----------------------

713 Services to affiliates-expense	
---	--

71310	Svcs by affil-exp-purch svcs-other
-------	------------------------------------

714 Financial aid	
--------------------------	--

71405	Federal financial aid paid
-------	----------------------------

71407	Administrative cost allowance
-------	-------------------------------

71409	Fed fin aid inst match
-------	------------------------

71410	NDSL-other collection exp
-------	---------------------------

71411	NDSL-litigation
-------	-----------------

71415	Cost prin/int can mth/sci 15
-------	------------------------------

71420	NDSL-LP&I cancel-tea-A-72'
-------	----------------------------

71425	Cost LPIC spec ed 15/20
-------	-------------------------

71430	Cost-L/P&I cancel-vol
-------	-----------------------

71435	Cost-LPIC-MS,PC,law-aft 72
-------	----------------------------

71440	Cost-LPIC pre-k/childcare-15
-------	------------------------------

71445	Cost-LPIC-fam svc-15
-------	----------------------

71450	Cost-LPIC-nurse/med tech-15
-------	-----------------------------

71455	Cost-LPIC-speech/lang 15
-------	--------------------------

71460	Cost-LPIC-death
-------	-----------------

71461	Cost-LPIC-disability
-------	----------------------

71465	Cost-LPIC-bankruptcy
-------	----------------------

71470	Cost-defaulted LPI assign-acce
-------	--------------------------------

71475	NDSL-other costs/losses
-------	-------------------------

71480	Scholarships
-------	--------------

71481	Scholarships-books
-------	--------------------

71482	Stipends
-------	----------

716 Interest	
---------------------	--

71610	Interest expense
-------	------------------

71620	Annuity benefits paid
-------	-----------------------

71621	Distributions on agreement
-------	----------------------------

71699	JVA interest expense
-------	----------------------

718 Depreciation	
-------------------------	--

71810	Depreciation
-------	--------------

71820	Amortization
-------	--------------

71830	Impairment
-------	------------

ACCOUNT	DESCRIPTION
---------	-------------

720 Other	
------------------	--

72010	Reimbursement accounts
72015	Cost of sales
72020	Contributions
72030	Bank and credit card charges
72035	Credit card discount - contra
72040	Bad debts - non student
72050	Taxes - property
72060	Taxes - federal income
72070	Taxes - other

902 Expended for capital assets	
--	--

90210	Land - ORU
90220	Property rights - ORU
90230	Land improvements - ORU
90240	Buildings & improvements - ORU
90250	Equipment - ORU
90251	Cameras, AV, music instruments
90252	Projectors - ORU
90253	Motor vehicles - ORU
90260	Computer software - ORU
90261	Computer tech & network - ORU
90270	Library books - ORU
90271	Library journals - ORU
90272	Library binding - ORU

903 Expended - cap assets - comm	
---	--

90310	Land - commercial
90320	Buildings & impr - commerical
90330	Equipment - commercial
90340	Tenant improvements