

**Oral Roberts University**  
**CHART: 3 Account Hierarchy**  
**AS OF 16-MAR-2012**

**ACCOUNT DESCRIPTION**

**702 Travel**

70210 Travel & business expense

**704 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

**705 Insurance**

70520 Insurance other liability

70530 Insurance-motor vehicles

70540 Insurance-professional liability

70550 Insurance-property

70560 Insurance-public liability

ACCOUNT	DESCRIPTION
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<b>710 Operating expense</b>	
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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

<b>712 Services by affiliates-expense</b>	
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71210	Svcs by affil-exp-purch svcs-other
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<b>713 Services to affiliates-expense</b>	
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71310	Svcs by affil-exp-purch svcs-other
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<b>716 Interest</b>	
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71610	Interest expense
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<b>720 Other</b>	
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72010	Reimbursement accounts
72015	Cost of sales

<b>902 Expended for capital assets</b>	
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90210	Capital asset clearing
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