

CHART: 2 **Oral Roberts University**
Account Hierarchy
AS OF 16-MAR-2012

ACCOUNT	DESCRIPTION
	702 Travel
70210	Travel & business expense
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
70520	Insurance other liability
	707 Supplies
70710	Supplies & minor equipment

ACCOUNT	DESCRIPTION
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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
71110 Telecommunication
71120 Television
71130 Uniform, apparel, accessories
71140 Vehicles
71150 Game officials
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

714 Financial aid

71480 Scholarships
71481 Scholarships-books
71482 Stipends
71483 Achievement award - student

716 Interest

71610 Interest expense

720 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

902 Expended for capital assets
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90210 Capital asset clearing
