

REPORT FGRACHTH  
CHART: 4

Oral Roberts University  
Account Hierarchy Report  
AS OF 30-APR-2012

RUN DATE: 04/30/2012  
TIME: 04:51 PM

| ACCOUNT TYPE | ACCOUNT | DESCRIPTION                         | ENTRY? | EFFECTIVE DATE     |
|--------------|---------|-------------------------------------|--------|--------------------|
| <b>10</b>    |         | <b>Assets</b>                       |        | <b>01-MAY-2010</b> |
|              |         |                                     |        |                    |
| 1B           |         | Cash and cash equivalents           |        | 01-MAY-2010        |
|              | 101     | Claim on cash                       | N      | 01-MAY-2010        |
|              | 10100   | Claim on cash                       | Y      | 01-MAY-2010        |
|              | 102     | Cash and cash equivalents           | N      | 01-MAY-2010        |
|              | 10215   | BOK #208359914 E Academy            | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 1F           |         | Due to/from affiliate               |        | 01-MAY-2010        |
|              | 119     | Due to/from affiliate               | N      | 01-MAY-2010        |
|              | 11900   | Due to/from affiliate               | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 1R           |         | Educational plant, net              |        | 01-MAY-2010        |
|              | 151     | Property and equipment, net         | N      | 01-MAY-2010        |
|              | 15140   | Equipment                           | Y      | 01-MAY-2010        |
|              | 15175   | Computer tech & network             | Y      | 01-MAY-2010        |
|              | 15240   | Accum depr-equipment                | Y      | 01-MAY-2010        |
|              | 15275   | Accum depr-comuter tech & network   | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>20</b>    |         | <b>Liabilities</b>                  |        | <b>01-MAY-2010</b> |
|              |         |                                     |        |                    |
| 2D           |         | Accounts payable                    |        | 01-MAY-2010        |
|              | 202     | Accounts payable                    | N      | 01-MAY-2010        |
|              | 20210   | Accounts payable trade              | Y      | 01-MAY-2010        |
|              | 20211   | Accounts payable trade-conversion   | Y      | 01-MAY-2010        |
|              | 20220   | Accounts payable other              | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 2F           |         | Accrued expenses                    |        | 01-MAY-2010        |
|              | 206     | Other payables                      | N      | 01-MAY-2010        |
|              | 20699   | I/C - crosswalk                     | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 2G           |         | Intercompany                        |        | 01-MAY-2010        |
|              | 207     | Intercompany payable                | N      | 01-MAY-2010        |
|              | 20740   | I/C pay - unr corp                  | Y      | 01-MAY-2010        |
|              | 20750   | I/C pay - CPX corp                  | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>30</b>    |         | <b>Control accounts</b>             |        | <b>01-MAY-2010</b> |
| 3B           |         | Control accounts                    |        | 01-MAY-2010        |
|              | 302     | Control accounts                    | N      | 01-MAY-2010        |
|              | 30210   | Revenue control                     | N      | 01-MAY-2010        |
|              | 30215   | Prior year revenue control          | N      | 01-MAY-2010        |
|              | 30220   | Budgeted revenue control            | N      | 01-MAY-2010        |
|              | 30225   | Prior year budgeted revenue control | N      | 01-MAY-2010        |
|              | 30230   | Expenditure control                 | N      | 01-MAY-2010        |
|              | 30235   | Prior year expenditure control      | N      | 01-MAY-2010        |
|              | 30240   | Budgeted expenditure control        | N      | 01-MAY-2010        |
|              | 30245   | Prior year budgeted expend control  | N      | 01-MAY-2010        |
|              | 30250   | Transfer control                    | N      | 01-MAY-2010        |
|              | 30255   | Prior year transfer control         | N      | 01-MAY-2010        |
|              | 30260   | Budgeted transfer control           | N      | 01-MAY-2010        |
|              | 30265   | Prior yr budgeted transfer control  | N      | 01-MAY-2010        |
|              | 30270   | Encumbrance control                 | N      | 01-MAY-2010        |
|              | 30275   | Prior year encumbrance control      | N      | 01-MAY-2010        |
|              | 30280   | Reserve for encumbrance             | N      | 01-MAY-2010        |
|              | 30285   | Prior year reserve for encumbrance  | N      | 01-MAY-2010        |
|              | 30290   | Reservation control                 | N      | 01-MAY-2010        |

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|--------------|---------|-------------------------------------|--------|--------------------|
|              | 30295   | Reservation control reserve         | N      | 01-MAY-2010        |
|              | 30300   | Budgeted change to fund balance     | N      | 01-MAY-2010        |
|              | 30305   | Prior yr budgeted chg to fund bal   | N      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>40</b>    |         | <b>Net assets</b>                   |        | <b>01-MAY-2010</b> |
| 4B           |         | Fund balances                       |        | 01-MAY-2010        |
|              | 402     | Fund balances                       | N      | 01-MAY-2010        |
|              | 40210   | Fund balances                       | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>50</b>    |         | <b>Revenue and other support</b>    |        | <b>01-MAY-2010</b> |
| 5B           |         | Tuition and fees, net               |        | 01-MAY-2010        |
|              | 502     | Tuition and fees, net               | Budget | 01-MAY-2010        |
|              | 50210   | Tuition                             | Y      | 01-MAY-2010        |
|              | 503     | Fees                                | Budget | 01-MAY-2010        |
|              | 50300   | Fees- assessment                    | Y      | 01-MAY-2010        |
|              | 50335   | Fees-graduation & diploma           | Y      | 01-MAY-2010        |
|              | 50340   | Fees-late reg,course chg, etc       | Y      | 01-MAY-2010        |
|              | 50365   | Fees-registration appl              | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>60</b>    |         | <b>Salaries, wages and benefits</b> |        | <b>01-MAY-2010</b> |
|              |         |                                     |        |                    |
| 6B           |         | Salaries and wages                  |        | 01-MAY-2010        |
|              | 602     | Salaries and wages                  | Budget | 01-MAY-2010        |
|              | 60225   | Salaries-academic                   | Y      | 01-MAY-2010        |
|              | 60226   | Salaries-academic-adjunct           | Y      | 01-MAY-2010        |
|              | 60268   | Accrued salaries-academic           | Y      | 01-MAY-2010        |
|              | 60285   | Lease employee salaries-academic    | Y      | 01-MAY-2010        |
|              | 60286   | Lease emp salaries-academic-adjunct | Y      | 01-MAY-2010        |
|              | 60288   | Lease emp accrued salaries-academic | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 6D           |         | Benefits                            |        | 01-MAY-2010        |
|              | 604     | Benefits                            | Budget | 01-MAY-2010        |
|              | 60410   | Employee benefits                   | Y      | 01-MAY-2010        |
|              | 60415   | Other employee benefits             | Y      | 01-MAY-2010        |
|              | 60420   | FICA-employer's share               | Y      | 01-MAY-2010        |
|              | 60425   | Insurance-group dental              | Y      | 01-MAY-2010        |
|              | 60430   | Insurance-group health              | Y      | 01-MAY-2010        |
|              | 60435   | Insurance-group life                | Y      | 01-MAY-2010        |
|              | 60440   | Insurance-LTD                       | Y      | 01-MAY-2010        |
|              | 60445   | Insurance-AD&D                      | Y      | 01-MAY-2010        |
|              | 60450   | Insurance-short term disability     | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| <b>70</b>    |         | <b>Operating expenses</b>           |        | <b>01-MAY-2010</b> |
|              |         |                                     |        |                    |
| 7B           |         | Travel                              |        | 01-MAY-2010        |
|              | 702     | Travel                              | Budget | 01-MAY-2010        |
|              | 70210   | Travel & business expense           | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 7D           |         | Contractual services                |        | 01-MAY-2010        |
|              | 704     | Contractual services                | Budget | 01-MAY-2010        |
|              | 70410   | Advertising, promotion, recruitment | Y      | 01-MAY-2010        |
|              | 70440   | Professional fees, purchased svcs   | Y      | 01-MAY-2010        |
|              |         |                                     |        |                    |
| 7H           |         | Supplies and other operating        |        | 01-MAY-2010        |
|              | 710     | Operating expense                   | Budget | 01-MAY-2010        |
|              | 71010   | Dues, memberships                   | Y      | 01-MAY-2010        |
|              | 71050   | Office supplies                     | Y      | 01-MAY-2010        |
|              | 71060   | Postage & freight                   | Y      | 01-MAY-2010        |
|              | 71070   | Printing & duplicating              | Y      | 01-MAY-2010        |
|              | 71090   | Repairs & maintenance               | Y      | 01-MAY-2010        |
|              | 71100   | Supplies & minor equipment          | Y      | 01-MAY-2010        |

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|--------------|---------|------------------------------------|--------|--------------------|
|              | 71110   | Telecommunication                  | Y      | 01-MAY-2010        |
|              | 71190   | Other operating                    | Y      | 01-MAY-2010        |
|              | 71195   | TV srvcies by affiliate            | Y      | 01-MAY-2010        |
|              | 713     | Services to affiliates-expense     | Budget | 01-MAY-2010        |
|              | 71310   | Svcs by affil-exp-purch svcs-other | Y      | 01-MAY-2010        |
| 7R           |         | Depreciation                       |        | 01-MAY-2010        |
|              | 718     | Depreciation                       | Budget | 01-MAY-2010        |
|              | 71810   | Depreciation expense               | Y      | 01-MAY-2010        |
| 7T           |         | Other                              |        | 01-MAY-2010        |
|              | 720     | Other                              | Budget | 01-MAY-2010        |
|              | 72030   | Bank and credit card charges       | Y      | 01-MAY-2010        |
| 80           |         | <b>Transfers</b>                   |        | <b>01-MAY-2010</b> |
|              | ZZZZZ   | Legacy payroll                     | N      | 01-MAY-2010        |
| 8B           |         | Transfers in                       |        | 01-MAY-2010        |
|              | 802     | Transfers in                       | Budget | 01-MAY-2010        |
|              | 80210   | Transfers in                       | Y      | 01-MAY-2010        |
| 8D           |         | Transfers out                      |        | 01-MAY-2010        |
|              | 804     | Transfers out                      | Budget | 01-MAY-2010        |
|              | 80410   | Transfers out                      | Y      | 01-MAY-2010        |
|              | 999     | Fund deductions                    | Budget | 01-MAY-2010        |
|              | 99998   | Budget use only                    | Budget | 01-MAY-2010        |
|              | 99999   | Budget use only - contra expense   | Budget | 01-MAY-2010        |
| 90           |         | <b>Fund additions</b>              |        | <b>01-MAY-2010</b> |
| 9B           |         | Expended for capital assets        |        | 01-MAY-2010        |
| 9D           |         | Fund additions                     |        | 01-MAY-2010        |
| 95           |         | <b>Fund deductions</b>             |        | <b>01-MAY-2010</b> |
| 9H           |         | Fund deductions                    |        | 01-MAY-2010        |