

REPORT FGRACHTH
CHART: 1

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
10		Assets		01-MAY-2010
1B		Cash and cash equivalents		01-MAY-2010
	101	Claim on cash	N	01-MAY-2010
	10100	Claim on cash	Y	01-MAY-2010
	10160	Claim on endowment funds	Y	01-MAY-2010
	102	Cash and cash equivalents	N	01-MAY-2010
	10200	BOK #208315738 Unrestricted	Y	01-MAY-2010
	10201	BOK #700183493 ORU Payroll Clearing	Y	01-MAY-2010
	10205	BOK #208387744 Deposit Clearing	Y	01-MAY-2010
	10210	BOK #208381353 Unrestr Donation	Y	01-MAY-2010
	10215	BOK #208359914 E Academy	Y	01-MAY-2010
	10220	BOK #208329389 Management Restr	Y	01-MAY-2010
	10225	BOK #208315760 Federal Research	Y	01-MAY-2010
	10230	BOK #208315749 Temporary Restricted	Y	01-MAY-2010
	10235	BOK #209917767 Univ. Broadcasting	Y	01-MAY-2010
	10240	BOK #208381496 Mabee Ctr Operations	Y	01-MAY-2010
	10245	BOK #208315727 Federal Funds	Y	01-MAY-2010
	10250	BOK #207898387 EFT	Y	01-MAY-2010
	10255	F&M #289175 Athletic Department	Y	01-MAY-2010
	10260	F&M #10158421 Athletic Capital	Y	01-MAY-2010
	10265	TNB #23019 Cityplex	Y	01-MAY-2010
	10270	ITEX #3712354043100	Y	01-MAY-2010
	10280	Agency tr sch-BOK 610118010 Pool A	Y	01-MAY-2010
	10281	Agency tr sch-BOK 61021014 Pool B	Y	01-MAY-2010
	10282	Agency tr sch-BOK 610128019 Life Ln	Y	01-MAY-2010
	10283	Agency tr sch-BOK 610137010 Gift An	Y	01-MAY-2010
	10284	Agency tr sch-BOK 610135014 Wisc An	Y	01-MAY-2010
	10298	Bank clearing account	Y	01-MAY-2010
	10299	Donation clearing account	Y	01-MAY-2010
	103	Petty cash	N	01-MAY-2010
	10300	Cash on hand-petty cash	Y	01-MAY-2010
	104	AR suspense accounts	N	01-MAY-2010
	10401	Suspense used in AR process	Y	01-MAY-2010
	107	Money market funds	N	01-MAY-2010
	10700	MMF-WF 64761199 Sutt-Fink	Y	01-MAY-2010
	10705	MMF-BOK 700183493 Def Mnt	Y	01-MAY-2010
	10710	MMF-BOK 610141053 Endow	Y	01-MAY-2010
	10711	MMF-ChSwb-AH 80781426 Endow	Y	01-MAY-2010
	10712	MMF-ChSwb-AH-TMS 80086485 Endow	Y	01-MAY-2010
	10713	MMF-ChSwb-AH-SRIM 31610571 Endow	Y	01-MAY-2010
	10715	MMF-BOK 610134017 Hiatt	Y	01-MAY-2010
	10720	MMF-BOK 610132011 BC Trst	Y	01-MAY-2010
	10725	MMF-BOK 610133019 Muzyka	Y	01-MAY-2010
	10730	MMF-GS 9370/902 CityPlex	Y	01-MAY-2010
	10735	MMF-BOK 610118010 Pool A	Y	01-MAY-2010
	10740	MMF-BOK 610121014 Pool B	Y	01-MAY-2010
	10745	MMF-BOK 610128019 Life Ln	Y	01-MAY-2010
	10750	MMF-BOK 610137010 Gift An	Y	01-MAY-2010
	10751	MMF-BOK 610137028 Gift An Div Equit	Y	01-MAY-2010
	10755	MMF-BOK 610135014 Wisc An	Y	01-MAY-2010
	10756	MMF-BOK 610135022 Wisc An Div Trust	Y	01-MAY-2010
	10760	MMF-BOK 610138018 Rykhoek	Y	01-MAY-2010
	10765	MMF-BOK 610141020 Lusardi	Y	01-MAY-2010
	10770	MMF-BOK 610141038 Olson	Y	01-MAY-2010
	10775	MMF-ML 65904021 Peto	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	10780	MMF-BOK 610141046 Snow	Y	01-MAY-2010
	10785	MMF-BOK 610141012 LKnee A	Y	01-MAY-2010
	10790	MMF-BOK 610119018 AKnee A	Y	01-MAY-2010
	10795	MMF-BOK 610120016 AKnee B	Y	01-MAY-2010
	109	Pooled cash	N	01-MAY-2010
	10970	Pooled cash eq restricted	Y	01-MAY-2010
	10975	Pooled cash contra	Y	01-MAY-2010
1C		Notes receivable		01-MAY-2010
	110	Notes receivable	N	01-MAY-2010
	11010	Notes receivable-short term	Y	01-MAY-2010
1D		Accounts receivable, net		01-MAY-2010
	111	Accounts receivable, net	N	01-MAY-2010
	11100	Clearing account - AP use only	Y	01-MAY-2010
	11101	Clearing account-corp credit card	Y	01-MAY-2010
	11102	Clearing account-Eagle Card Center	Y	01-MAY-2010
	11103	Clearing account - general use	Y	01-MAY-2010
	11104	Clearing account-restr scholarships	Y	01-MAY-2010
	11105	Clearing account - student refunds	Y	01-MAY-2010
	11106	Clearing account - EFT	Y	01-MAY-2010
	11107	Clearing account - student accounts	Y	01-MAY-2010
	11108	PHEA	Y	01-MAY-2010
	11109	Clearing account-paid collections	Y	01-MAY-2010
	11110	A/R students	Y	01-MAY-2010
	11112	A/R past due student receivables	Y	01-MAY-2010
	11114	A/R student accounts online cc pmts	Y	01-MAY-2010
	11116	A/R Tuition Management Systems	Y	01-MAY-2010
	11118	A/R students - bookstore advances	Y	01-MAY-2010
	11120	A/R summer camps	Y	01-MAY-2010
	11122	A/R returned checks - student	Y	01-MAY-2010
	11123	A/R deposit receivable - student	Y	01-MAY-2010
	11124	S/A returned checks-Financial Aff	Y	01-MAY-2010
	11126	Allowance for bad debt - students	Y	01-MAY-2010
	11140	Contracts and grants	Y	01-MAY-2010
	11150	A/R telephone center	Y	01-MAY-2010
	11152	A/R travel advances	Y	01-MAY-2010
	11154	Travel clearing account	Y	01-MAY-2010
	11159	A/R returned checks - general	Y	01-MAY-2010
	11169	Allowance for bad debts - other	Y	01-MAY-2010
	11171	A/R rent - straight line	Y	01-MAY-2010
	11172	A/R tenant Improvements	Y	01-MAY-2010
	11173	A/R tenant late charges	Y	01-MAY-2010
	11174	A/R tenant maintenance services	Y	01-MAY-2010
	11175	A/R tenant telephone charges	Y	01-MAY-2010
	11176	A/R tenant utilities,cable,elevator	Y	01-MAY-2010
	11179	Allowance for bad debts - Cityplex	Y	01-MAY-2010
	11185	A/R long-term	Y	01-MAY-2010
	11190	A/R other	Y	01-MAY-2010
	11195	Accrued income receivable - trusts	Y	
	11196	Donor receivable-deferred gifts	Y	01-MAY-2010
	11197	Purchased interest receivable	Y	
	11199	Balance forward (suspend 5-2-12)	Y	01-MAY-2010
	1119B	A/R Mabee Center outside events	Y	01-MAY-2010
	1119G	A/R GEB/broadcasting	Y	01-MAY-2010
	1119L	A/R facility services	Y	01-MAY-2010
	1119R	A/R Aerobic Center outside events	Y	01-MAY-2010
	1119X	A/R Cityplex	Y	01-MAY-2010
1F		Contributions receivable, net		01-MAY-2010
	112	Contributions receivable, net	N	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	11220	Pledges receivable	Y	01-MAY-2010
	11230	Allow-bad debts-pledges	Y	01-MAY-2010
	11240	Present value discount on pledges	Y	01-MAY-2010
1G		Due from affiliate		01-MAY-2010
	119	Due from affiliate	N	01-MAY-2010
	11900	Due to/from affiliate	Y	01-MAY-2010
	11901	Due from affiliate - eAcademy	Y	01-MAY-2010
1H		Prepaid expenses and other		01-MAY-2010
	113	Prepaid expenses and other	N	01-MAY-2010
	11310	Prepaid insurance	Y	01-MAY-2010
	11320	Prepaid interest	Y	01-MAY-2010
	11330	Prepaid leasing commission	Y	01-MAY-2010
	11340	Bond issue cost	Y	01-MAY-2010
	11350	Other prepaid expenses	Y	01-MAY-2010
	11360	Deposits	Y	01-MAY-2010
	11370	Real estate for resale	Y	01-MAY-2010
	11380	ORU Rock Collection	Y	01-MAY-2010
1L		Student loans receivable, net		01-MAY-2010
	115	Student loans receivable, net	N	01-MAY-2010
	11500	Student loans receivable	Y	01-MAY-2010
	11505	Interest rec-student notes	Y	01-MAY-2010
	11510	Funds adv. students NDSL	Y	01-MAY-2010
	11550	Loan principal collected	Y	01-MAY-2010
	11551	LP Canc various 15	Y	01-MAY-2010
	11552	LP Canc various 20	Y	01-MAY-2010
	11553	LP Canc various 30	Y	01-MAY-2010
	11554	LP Canc teach A'72 15	Y	01-MAY-2010
	11555	LP Canc Headstart 15	Y	01-MAY-2010
	11556	LP Canc teach A'72 20	Y	01-MAY-2010
	11557	LP Canc teach A'72 30	Y	01-MAY-2010
	11558	LP Canc teach/military AF'72	Y	01-MAY-2010
	11559	LP Canc volunteer service	Y	01-MAY-2010
	11560	LP Canc law enforcement 15	Y	01-MAY-2010
	11561	LP Canc law enforcement 20	Y	01-MAY-2010
	11562	LP Canc law enforcement 30	Y	01-MAY-2010
	11563	L/P Canc C/F/E interv A'92 15	Y	01-MAY-2010
	11564	L/P Canc C/F/E interv A'92 20	Y	01-MAY-2010
	11565	LP Canc C/F/E interv A'92 30	Y	01-MAY-2010
	11566	LP Canc-nurse/med tech A'92 15	Y	01-MAY-2010
	11567	LP Canc-nurse/med tech A'92 20	Y	01-MAY-2010
	11568	LP Canc-nurse/med tech A'92 30	Y	01-MAY-2010
	11569	LP Canc-pre-K/childc-15	Y	01-MAY-2010
	11570	LP Canc speech/lang 15	Y	01-MAY-2010
	11571	LP Canc-death	Y	01-MAY-2010
	11572	LP Canc - bankruptcy	Y	01-MAY-2010
	11573	LP Canc - other	Y	01-MAY-2010
	11574	LP adjustments - other	Y	01-MAY-2010
	11575	Def LP assign/accpt'd	Y	01-MAY-2010
	11576	LP Canc-disability	Y	01-MAY-2010
	11577	L/P Canc teach 10P'72	Y	01-MAY-2010
	11580	Allow bad debt-student In	Y	01-MAY-2010
	11585	Clearing acct - student In	Y	01-MAY-2010
1N		Investments		01-MAY-2010
	121	Investments	N	01-MAY-2010
	12100	Investment-general	Y	01-MAY-2010
	12105	Adams Hall/Charles Schwab	Y	01-MAY-2010
	12110	Bonds, notes, & bills	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	12115	Investment In JVA	Y	01-MAY-2010
	12120	Stock	Y	01-MAY-2010
	12125	Accrued income receivable - trusts	Y	01-MAY-2010
	12130	Accrued interest receivable	Y	01-MAY-2010
	12135	Purchased interest receivable	Y	01-MAY-2010
	12140	Investment-unamortized discount	Y	01-MAY-2010
	12145	Investment-unamortized premium	Y	01-MAY-2010
	12150	Allow for change In mkt value	Y	01-MAY-2010
	12155	Investment in annuity trust	Y	01-MAY-2010
	12170	Real estate for resale	Y	01-MAY-2010
	12175	Property rights	Y	01-MAY-2010
	12180	Beneficial int In life ins policies	Y	01-MAY-2010
	12185	Insurance-Mass Mutual	Y	01-MAY-2010
	126	Endowment investments-open	N	01-MAY-2010
	1260	Pooled investments-endowment-open	N	01-MAY-2010
	12600	Open pool - endowment investments	Y	01-MAY-2010
	1261	Endow- bonds, notes & bills	N	01-MAY-2010
	12611	US T-bills-BOK 610141053 ORU endwmt	Y	01-MAY-2010
	1262	Endow - stock	N	01-MAY-2010
	12621	American Fnds 59614214-ORU endowmt	Y	01-MAY-2010
	12622	Bank of America C0001723600-ORUendow	Y	01-MAY-2010
	12623	ML65904021-Trinity Pet-ORU endowmt	Y	01-MAY-2010
	12630	Accrued income rec'bl-open pool	Y	01-MAY-2010
	12636	Allow for MV-bonds/fixed-open pool	Y	01-MAY-2010
	12637	Allow for MV-equities-open pool	Y	01-MAY-2010
	12639	Real estate for resale-ORU endowmt	Y	01-MAY-2010
	1264	Charles Schwab 80781426 AH	N	01-MAY-2010
	12641	US T-bills-ChSwb 80781426 AH	Y	01-MAY-2010
	12642	Othr s-t invst-CHSwb 80781426 AH	Y	01-MAY-2010
	12643	Equity invst-ChSwb 80781426 AH	Y	01-MAY-2010
	12644	Fx/Bond invst-ChSwb 80781426 AH	Y	01-MAY-2010
	12645	Othr l-t invst-ChSwb 80781426 AH	Y	01-MAY-2010
	12646	MVAllow-bonds-ChSwb 80781426 AH	Y	01-MAY-2010
	12647	MVAllow-equity-ChSwb 80781426 AH	Y	01-MAY-2010
	1265	Charles Schwab 80086485 AH-TMS	N	01-MAY-2010
	12651	US T-bills-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	12652	Othr st invst-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	12653	Equity invst-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	12654	Fx/Bond invst-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	12655	Othr l-t invst-CSwb 80086485 AH-TMS	Y	01-MAY-2010
	12656	MVAllow-bonds-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	12657	MVAllow-equity-ChSwb 80086485 AH-TMS	Y	01-MAY-2010
	1266	Charles Schwab 31610571 AH-SRIM	N	01-MAY-2010
	12661	US T-bills-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12662	Othr s-t inv-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12663	Equity invst-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12664	Fx/Bnd invst-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12665	Othr l-t inv-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12666	MVAllow-bond-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	12667	MVAllow-egty-ChSwb 31610571 AH-SRIM	Y	01-MAY-2010
	1267	Jane Hiatt Trust-Pooled Investment	N	01-MAY-2010
	12671	US T-bills-BOK 610134017 Hiatt	Y	01-MAY-2010
	12672	Othr s-t invst-BOK 610134017 Hiatt	Y	01-MAY-2010
	12673	Equity invst-BOK 610134017 Hiatt	Y	01-MAY-2010
	12674	Fx/Bond invst-BOK 610134017 Hiatt	Y	01-MAY-2010
	12675	Othr l-t invst-BOK 610134017 Hiatt	Y	01-MAY-2010
	12676	MVAllow-bonds-BOK 610134017 Hiatt	Y	01-MAY-2010
	12677	MVAllow-equity-BOK 610134017 Hiatt	Y	01-MAY-2010
	1268	Beckley & Clark Trust-Pooled Invest	N	01-MAY-2010
	12681	US T-bills-BOK 610132011 BCTrst	Y	01-MAY-2010
	12682	Othr s-t invst-BOK 610132011 BCTrst	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	12683	Equity invst-BOK 610132011 BCTrst	Y	01-MAY-2010
	12684	Fx/Bond invst-BOK 610132011 BCTrst	Y	01-MAY-2010
	12685	Othr l-t invst-BOK 610132011 BCTrst	Y	01-MAY-2010
	12686	MVAllow-bonds-BOK 610132011 BCTrst	Y	01-MAY-2010
	12687	MVAllow-equity-BOK 610132011 BCTrst	Y	01-MAY-2010
	1269	Lillian Muzyka Trust-Pooled Invest	N	01-MAY-2010
	12691	US T-bills-BOK 610133019 Muzyka	Y	01-MAY-2010
	12692	Othr s-t invst-BOK 610133019 Muzyka	Y	01-MAY-2010
	12693	Equity invst-BOK 610133019 Muzyka	Y	01-MAY-2010
	12694	Fx/Bond invst-BOK 610133019 Muzyka	Y	01-MAY-2010
	12695	Othr l-t invst-BOK 610133019 Muzyka	Y	01-MAY-2010
	12696	MVAllow-bonds-BOK 610133019 Muzyka	Y	01-MAY-2010
	12697	MVAllow-equity-BOK 610133019 Muzyka	Y	01-MAY-2010
	128	Endowment investments-closed	N	01-MAY-2010
	1280	Pooled investments - endowment JVA	N	01-MAY-2010
	12801	JointVentureAgreemt-JVA CityPlex	Y	01-MAY-2010
	1281	Pooled investments-endowment-Estes	N	01-MAY-2010
	12811	Cnd Pac-Perpetual 136447AW9-ORUendw	Y	01-MAY-2010
	12816	Allow for MV-cnd pac bonds	Y	01-MAY-2010
	12819	Accrued income rec'bl-cnd pac bonds	Y	01-MAY-2010
1P		Commercial real estate, net		01-MAY-2010
	131	Commercial real estate, net	N	01-MAY-2010
	13110	Land - commercial	Y	01-MAY-2010
	13120	Buildings & impr - commerical	Y	01-MAY-2010
	13130	Equipment - commercial	Y	01-MAY-2010
	13140	Tenant improvements	Y	01-MAY-2010
	13150	AD - buildings & imp - comm	Y	01-MAY-2010
	13160	AD - equipment - comm	Y	01-MAY-2010
	13170	AD - tenant improvements	Y	01-MAY-2010
	13180	Allow for impairmnt-bldng - comm	Y	01-MAY-2010
	13190	Construction in progress - comm	Y	01-MAY-2010
1R		Educational plant, net		01-MAY-2010
	151	Educational plant, net	N	01-MAY-2010
	15110	Land	Y	01-MAY-2010
	15115	Property rights	Y	01-MAY-2010
	15120	Land improvements	Y	01-MAY-2010
	15130	Buildings & improvements	Y	01-MAY-2010
	15140	Equipment	Y	01-MAY-2010
	15150	Motor vehicles	Y	01-MAY-2010
	15160	Library books	Y	01-MAY-2010
	15162	Library journals	Y	01-MAY-2010
	15164	Library binding	Y	01-MAY-2010
	15170	Computer software	Y	01-MAY-2010
	15175	Computer tech & network	Y	01-MAY-2010
	15180	Cameras, AV, music instruments	Y	01-MAY-2010
	15185	Projectors	Y	01-MAY-2010
	15190	Assets<\$2,000	Y	01-MAY-2010
	15220	Accum depr-land improvements	Y	01-MAY-2010
	15230	Accum depr-building & improvements	Y	01-MAY-2010
	15240	Accum depr-equipment	Y	01-MAY-2010
	15250	Accum depr-motor vehicles	Y	01-MAY-2010
	15260	Accum depr-library books	Y	01-MAY-2010
	15270	Accum depr-computer software	Y	01-MAY-2010
	15275	Accum depr-comuter tech & network	Y	01-MAY-2010
	15280	Accum depr-cameras,AV,music instr	Y	01-MAY-2010
	15285	Accum depr-projectors	Y	01-MAY-2010
	15330	Allow for impairment-building	Y	01-MAY-2010
	15510	Construction in progress-bldg imp	Y	01-MAY-2010
	15520	Construction In progress-equipment	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	15530	Construction in progress- software	Y	01-MAY-2010
	15910	ORU rock collection	Y	01-MAY-2010
1T		Beneficial interest in assets held		01-MAY-2010
	191	Beneficial interest in assets held	N	01-MAY-2010
	19110	BI - ORU Alumni Foundation	Y	01-MAY-2010
	19120	BI - Golden Eagle Club	Y	01-MAY-2010
20		Liabilities		01-MAY-2010
2B		Notes payable		01-MAY-2010
	201	Notes payable	N	01-MAY-2010
	20110	Note payable-short term	Y	01-MAY-2010
	20120	Notes payable-long term	Y	01-MAY-2010
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
	20230	Accounts payable-Eagle Bucks	Y	01-MAY-2010
	20235	A/R students - credit balances	Y	01-MAY-2010
	20240	Vending machine clearing	Y	01-MAY-2010
	20250	Unclaimed prop St of Oklahoma	Y	01-MAY-2010
	20251	Stale dated checks	Y	01-MAY-2010
	20290	Daily Pcard liability	Y	01-MAY-2010
	20291	Monthly Pcard liability	Y	01-MAY-2010
	20292	Purchasing Pcard clearing account	Y	01-MAY-2010
	203	Refundable deposits	N	01-MAY-2010
	20310	Deposit liability	Y	01-MAY-2010
2F		Accrued expenses		01-MAY-2010
	204	Accrued payroll	N	01-MAY-2010
	20400	Accrued payroll	Y	01-MAY-2010
	20405	Accrued vacation benefits	Y	01-MAY-2010
	20407	Basketball tickets payable	Y	01-MAY-2010
	20410	Flex spending - dependent care	Y	01-MAY-2010
	20415	Flex spending - medical	Y	01-MAY-2010
	20420	Garnishment payable	Y	01-MAY-2010
	20425	Ins-employee dental-W/H	Y	01-MAY-2010
	20426	Ins-employer dental-W/H	Y	01-MAY-2010
	20430	Ins-employee AD&D W/H	Y	01-MAY-2010
	20435	Ins-employee life W/H	Y	01-MAY-2010
	20436	Ins-employer life W/H	Y	01-MAY-2010
	20440	Ins-employee health-W/H	Y	01-MAY-2010
	20441	Ins-employer health-W/H	Y	01-MAY-2010
	20445	Ins-short term disability	Y	01-MAY-2010
	20450	TIAA/CREF employee's W/H	Y	01-MAY-2010
	20455	TIAA/CREF employer's	Y	01-MAY-2010
	20460	Tax pay-federal income W/H	Y	01-MAY-2010
	20465	Tax pay-FICA-employee's	Y	01-MAY-2010
	20470	Tax pay-FICA-employer's	Y	01-MAY-2010
	20475	Tax pay-state income W/H	Y	01-MAY-2010
	20480	Deferred compensation liability	Y	01-MAY-2010
	20490	Other employer benefits	Y	01-MAY-2010
	20491	Pledge deduction	Y	01-MAY-2010
	20492	United Way	Y	01-MAY-2010
	20495	Cobra-medical	Y	01-MAY-2010
	20496	Cobra-dental	Y	01-MAY-2010
	20498	Fringe clearing - payroll	Y	01-MAY-2010
	20499	Suspense-payroll liabilities	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	205	Taxes payable	N	01-MAY-2010
	20535	Tax pay-ad valorem	Y	01-MAY-2010
	20540	Tax pay-federal excise	Y	01-MAY-2010
	20560	Tax pay-sales	Y	01-MAY-2010
	206	Other payables	N	01-MAY-2010
	20610	Interest payable	Y	01-MAY-2010
	20620	MCBO ticket coll payable	Y	01-MAY-2010
	20621	MCBO A/P clearing	Y	01-MAY-2010
	20630	Clearing-tuition other colleges	Y	01-MAY-2010
	20640	Environmental remed liab	Y	01-MAY-2010
	20699	I/C - Crosswalk	Y	01-MAY-2010
	207	Student club funds	N	01-MAY-2010
	20700	Student activity 1	Y	01-MAY-2010
	20705	Student activity 2	Y	01-MAY-2010
	20710	Student activity 3	Y	01-MAY-2010
	20715	Student activity 4	Y	01-MAY-2010
	20720	Student activity 5	Y	01-MAY-2010
	20725	Student activity 6	Y	01-MAY-2010
	20730	Student activity 7	Y	01-MAY-2010
	20735	Student activity 8	Y	01-MAY-2010
	20740	Student activity 9	Y	01-MAY-2010
	20745	Student activity 10	Y	01-MAY-2010
2G		Due to affiliate		01-MAY-2010
	230	Due to affiliate	N	01-MAY-2010
	23010	Due to affiliate - UBI	Y	01-MAY-2010
2H		Deferred revenue		01-MAY-2010
	209	Deferred revenue	N	01-MAY-2010
	20910	Deferred income	Y	01-MAY-2010
	20920	Deferred income-students	Y	01-MAY-2010
	20930	Deferred income-Pepsi	Y	01-MAY-2010
	20940	Deferred Income-rental	Y	01-MAY-2010
	20950	Deferred income-rent abatement	Y	01-MAY-2010
	20960	Deferred income-rent deposit	Y	01-MAY-2010
	20970	Endow - deferred revenue-income/int	Y	01-MAY-2010
	20975	Endow - deferred revenue-spend var	Y	01-MAY-2010
	20980	Endow - deferred revenue-other	Y	01-MAY-2010
	20990	Endow - deferred revenue-realzd G/L	Y	01-MAY-2010
	20995	Endow - deferred revenue-unreal G/L	Y	01-MAY-2010
2J		Split interest agreements		01-MAY-2010
	216	Split interest agreements	N	01-MAY-2010
	21610	Life loans payable	Y	01-MAY-2010
	21615	Life loans pay-offset	Y	01-MAY-2010
	21620	Aggregate reserves life	Y	01-MAY-2010
2L		Obligations under capital leases		01-MAY-2010
	210	Obligations under capital leases	N	01-MAY-2010
	21010	Capital lease-Alpine #650836	Y	01-MAY-2010
	21011	Capital lease-Ford VIN...2575	Y	01-MAY-2010
	21012	Capital lease-Nissan VIN?6023	Y	01-MAY-2010
	21013	Capital lease-PNC #135043000	Y	01-MAY-2010
2N		Refundable government advances		01-MAY-2010
	220	Refundable government advances	N	01-MAY-2010
	22010	Refundable federal student loans	Y	01-MAY-2010
	22020	Student refund-NDSL overpay	Y	01-MAY-2010
30		Control accounts		01-MAY-2010
3B		Control accounts		01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	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
	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
40		Net assets		01-MAY-2010
4B		Fund balances		01-MAY-2010
	402	Fund balances	N	01-MAY-2010
	40210	Fund balances	Y	01-MAY-2010
	40220	Investment in subsidiaries	Y	01-MAY-2010
	40230	Investment in fixed assets	Y	01-MAY-2010
	40250	FB-unr-FCC	Y	01-MAY-2010
	40251	FB-unr-other income	Y	01-MAY-2010
	40252	FB-unr-NDSL surplus	Y	01-MAY-2010
	40253	FB-unr-collection cost	Y	01-MAY-2010
	40254	FB-unr-admin cost	Y	01-MAY-2010
	40255	FB-unr-LPI Canc P'72	Y	01-MAY-2010
	40256	FB-unr-LPI Canc Math,Sci	Y	01-MAY-2010
	40257	FB-unr-LPI Canc TeachA'72	Y	01-MAY-2010
	40258	FB-unr-LPI Canc Mil A'72	Y	01-MAY-2010
	40259	FB-unr-LPI Canc Volunteer	Y	01-MAY-2010
	40260	FB-unr-LPI Canc Law	Y	01-MAY-2010
	40261	FB-unr-LPI Canc Publ Svc	Y	01-MAY-2010
	40262	FB-unr-LPI Canc Nurse/Med	Y	01-MAY-2010
	40263	FB-unr-LPI Canc PreK/Ch	Y	01-MAY-2010
	40264	FB-unr-LPI Canc SpeechLng	Y	01-MAY-2010
	40265	FB-unr-LPI Canc Death	Y	01-MAY-2010
	40266	FB-unr-LPI Canc Disabilty	Y	01-MAY-2010
	40267	FB-unr-LPI Canc Bankrupt	Y	01-MAY-2010
	40268	FB-unr-LPI accepted	Y	01-MAY-2010
	40269	FB-unr-other costs losses	Y	01-MAY-2010
	40270	FB-unr-ICC	Y	01-MAY-2010
	40271	FB-unr-federal reduction	Y	01-MAY-2010
	40273	FB-unr-repayments to inst	Y	01-MAY-2010
	40274	FB-unr-int income loans	Y	01-MAY-2010
	40275	FB-unr-reimb amt canc A72	Y	01-MAY-2010
	40299	Closing entries - crosswalk	Y	01-MAY-2010
50		Revenue and other support		01-MAY-2010
5B		Tuition and fees, net		01-MAY-2010
	502	Tuition and fees, net	Budget	01-MAY-2010
	50210	Tuition	Y	01-MAY-2010
	50215	Tuition-spring	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	50220	Tuition-Grad Business	Y	01-MAY-2010
	50225	Tuition-Grad Business-spring	Y	01-MAY-2010
	50235	Tuition-Grad Theology	Y	01-MAY-2010
	50240	Tuition-Grad Theology-spring	Y	01-MAY-2010
	50250	Tuition-Master Of Ed	Y	01-MAY-2010
	50255	Tuition-Master Of Ed-spring	Y	01-MAY-2010
	50260	Tuition-summer session	Y	01-MAY-2010
	50270	Tuition-special programs	Y	01-MAY-2010
	50290	Bad debts-student	Y	01-MAY-2010
	50295	Contra rev-unearned tuition & fees	Y	01-MAY-2010
	503	Fees	Budget	01-MAY-2010
	50300	Fees- assessment	Y	01-MAY-2010
	50305	Fees-administrative	Y	01-MAY-2010
	50310	Fees-art	Y	01-MAY-2010
	50315	Fees-auto registration	Y	01-MAY-2010
	50320	Fees-campus security	Y	01-MAY-2010
	50325	Fees-computer usage	Y	01-MAY-2010
	50330	Fees-ensemble-Music Dept	Y	01-MAY-2010
	50335	Fees-graduation & diploma	Y	01-MAY-2010
	50340	Fees-fines, misc	Y	01-MAY-2010
	50345	Fees-late testing	Y	01-MAY-2010
	50350	Fees-misc lab	Y	01-MAY-2010
	50355	Fees-physical ed	Y	01-MAY-2010
	50360	Fees-post office box	Y	01-MAY-2010
	50365	Fees-registration appl	Y	01-MAY-2010
	50370	Fees-science lab	Y	01-MAY-2010
	50375	Fees-student activity	Y	01-MAY-2010
	50380	Fees-study tour revenue	Y	01-MAY-2010
5D		Auxiliary enterprise revenue		01-MAY-2010
	504	Dormitory	Budget	01-MAY-2010
	50410	Income-dormitories	Y	01-MAY-2010
	50420	Fines-dorms-unrestr	Y	01-MAY-2010
	50430	Room deposit forfeitru	Y	01-MAY-2010
	505	Food Service	Budget	01-MAY-2010
	50510	Income-comm-food service	Y	01-MAY-2010
	50520	Income-food service board	Y	01-MAY-2010
	506	Misc income - student accounts	Budget	01-MAY-2010
	50600	Book & tape sales	Y	01-MAY-2010
	50610	DVD sales revenue	Y	01-MAY-2010
	50620	Income-sales	Y	01-MAY-2010
	50630	Music major/music lesson fee	Y	01-MAY-2010
	50640	Rental-musical instrument	Y	01-MAY-2010
	50670	Vendor revenue	Y	01-MAY-2010
	50680	Workshop fee	Y	01-MAY-2010
	50690	Fees-publication	Y	01-MAY-2010
	50695	Fees-university catalog	Y	01-MAY-2010
	507	Student Association	Budget	01-MAY-2010
	50710	Income - Student Association	Y	01-MAY-2010
	542	Other auxiliary-ticket office	Budget	01-MAY-2010
	54210	Income-ticket sales	Y	01-MAY-2010
	54220	MCBO ticket sales commission	Y	01-MAY-2010
	54230	MCBO phone reservation charge	Y	01-MAY-2010
	543	Other auxiliary	Budget	01-MAY-2010
	54300	Income-advertising	Y	01-MAY-2010
	54305	Income-commission	Y	01-MAY-2010
	54310	Income-copy center/word process	Y	01-MAY-2010
	54315	Income-Eagle Card fees	Y	01-MAY-2010
	54320	Income-fax service	Y	01-MAY-2010
	54325	Income-Fedex service	Y	01-MAY-2010
	54335	Income-MC box office	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	54340	Income-optional telephone service	Y	01-MAY-2010
	54343	Income-payroll fees	Y	01-MAY-2010
	54345	Income-print shop	Y	01-MAY-2010
	54350	Income-rental facilities	Y	01-MAY-2010
	54355	Income-service	Y	01-MAY-2010
	54360	Income-sponsorships	Y	01-MAY-2010
	54365	Income-tape sales ETV	Y	01-MAY-2010
	54370	Income-telephone	Y	01-MAY-2010
	54375	Income-vend comm-bev mach	Y	01-MAY-2010
	54380	Income-vend comm-copy machines	Y	01-MAY-2010
	54385	Income-vend comm-laundry	Y	01-MAY-2010
	54390	Income-miscellaneous	Y	01-MAY-2010
	54395	Contra rev-unearned auxiliary	Y	01-MAY-2010
	551	Health services	Budget	01-MAY-2010
	55110	Income-health services	Y	01-MAY-2010
	55120	Income-medical records/prescrip	Y	01-MAY-2010
	55130	Income-over counter meds	Y	01-MAY-2010
	561	Athletic revenue	Budget	01-MAY-2010
	56130	Income-game guarantees	Y	01-MAY-2010
	562	In kind support-auxiliary	Budget	01-MAY-2010
	56210	In kind support and barter	Y	01-MAY-2010
	56220	In kind support-game guarantees	Y	01-MAY-2010
	563	In kind support-auxiliary	Budget	01-MAY-2010
	56398	Other budgetary revenue	Budget	01-MAY-2010
	56399	Other budgetary revenue contra	Budget	01-MAY-2010
5F		Private gifts and contributions		01-MAY-2010
	511	Private gifts and contributions	Budget	01-MAY-2010
	51110	Contrib-cash	Y	01-MAY-2010
	51115	Contrib-cash-matching gifts	Y	01-MAY-2010
	51120	Contrib-cash-other	Y	01-MAY-2010
	51130	Contrib-cash-will collections	Y	01-MAY-2010
	51140	Contrib-pers prop-other	Y	01-MAY-2010
	51145	Contrib-securities	Y	01-MAY-2010
	51150	Contrib-in kind	Y	01-MAY-2010
	51160	Contrib-new agreements	Y	01-MAY-2010
	51161	Contrib-matured deferred gifts	Y	01-MAY-2010
	51162	Contrib-annuity gift portion	Y	01-MAY-2010
	51170	Contrib-cash-endowment	Y	01-MAY-2010
	51171	Contrib-matching-endowment	Y	01-MAY-2010
	51172	Contrib-noncash-endowment	Y	01-MAY-2010
	51190	Change in interest of asset	Y	01-MAY-2010
	512	In kind support-contributions	Budget	01-MAY-2010
	51210	In kind - contributions	Y	01-MAY-2010
5G		Endowed gifts and contributions		01-MAY-2010
	516	Endowed gifts and contributions	Budget	01-MAY-2010
	51610	Endow - contrib-cash	Y	01-MAY-2010
	51615	Endow - contrib-matching gift	Y	01-MAY-2010
	51618	Endow - contrib-cash-other	Y	01-MAY-2010
	51620	Endow - contrib-bquest/estate/resid	Y	01-MAY-2010
	51630	Endow - contrib-pers prop-other	Y	01-MAY-2010
	51640	Endow - contrib-securities (gross)	Y	01-MAY-2010
	51645	Endow - contrib-G/L securities sold	Y	01-MAY-2010
	51650	Endow - contrib-in kind	Y	01-MAY-2010
	51660	Endow - contrib-new agreements	Y	01-MAY-2010
	51670	Endow - Change in interest of asset	Y	01-MAY-2010
5H		Investment return (loss)		01-MAY-2010
	521	Investment return (loss)	Budget	01-MAY-2010
	52100	Dividends-cash	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	52110	Gain/loss on sale-securities	Y	01-MAY-2010
	52130	Gain/loss-unrealized	Y	01-MAY-2010
	52150	Income-royalty	Y	01-MAY-2010
	52160	Interest income	Y	01-MAY-2010
	52161	Interest income-corporate	Y	01-MAY-2010
	52170	Matured deferred gifts	Y	01-MAY-2010
	52172	Gift annuity gift portion adj	Y	01-MAY-2010
	52174	JVA invest income - endowment	Y	01-MAY-2010
	52175	Invest income- endowment	Y	01-MAY-2010
	52176	Distributions on agreement	Y	01-MAY-2010
	52177	Change in required reserves	Y	01-MAY-2010
	52180	Disc/premium amortization of bond	Y	01-MAY-2010
	52181	Investment expense	Y	01-MAY-2010
	52190	Invest income-other	Y	01-MAY-2010
5I		Endowment investment return (loss)		01-MAY-2010
	526	Endowment investment return (loss)	Budget	01-MAY-2010
	52600	Endow - Cash dividends	Y	01-MAY-2010
	52605	Endow - Reinvested dividends	Y	01-MAY-2010
	52610	Endow - Gain/loss on sale-security	Y	01-MAY-2010
	52620	Endow - Gain/loss on settlement	Y	01-MAY-2010
	52630	Endow - Gain/loss-unrealized	Y	01-MAY-2010
	52640	Endow - JVA invest income	Y	01-MAY-2010
	52645	Endow -Contra JVA invest income	Y	01-MAY-2010
	52650	Endow - Investment income	Y	01-MAY-2010
	52655	Endow - Contra investment income	Y	01-MAY-2010
	52660	Endow - Interest income	Y	01-MAY-2010
	52665	Endow - Reinvested fx/bond interest	Y	01-MAY-2010
	52667	Endow - MMF reinvested interest	Y	01-MAY-2010
	52670	Endow - Misc/other income	Y	01-MAY-2010
	52680	Endow - investment expense	Y	01-MAY-2010
	52695	Endow - spendable income	Y	01-MAY-2010
	52698	Endow - variance in spending JVA-RE	Y	01-MAY-2010
	52699	Endow - variance in spending (RE)	Y	01-MAY-2010
5J		Federal contracts and grants		01-MAY-2010
	531	Federal contracts and grants	Budget	01-MAY-2010
	53110	Federal contracts and grants	Y	01-MAY-2010
	53120	Admin cost recov-unrestr	Y	01-MAY-2010
	53130	Federal liability adjustment	Y	01-MAY-2010
	53140	Interest Income-loans	Y	01-MAY-2010
	53150	Income-miscellaneous	Y	01-MAY-2010
5L		Real estate operations		01-MAY-2010
	540	Real estate operations	Budget	01-MAY-2010
	54010	Income-rental	Y	01-MAY-2010
	54020	Income-rental maintenance	Y	01-MAY-2010
	54030	Income-rental - tenant imp	Y	01-MAY-2010
	54040	Income-rental - tenant util	Y	01-MAY-2010
	54050	Income-rental - telephone	Y	01-MAY-2010
	54060	Income-rental - late charges	Y	01-MAY-2010
	54090	Income-rental - other	Y	01-MAY-2010
5N		Other support		01-MAY-2010
	520	Revenue from affiliates	Budget	01-MAY-2010
	52010	Broadcastomg revenue from affil	Y	01-MAY-2010
	52030	Services revenue from affiliate	Y	01-MAY-2010
	52040	Affiliated contribution income	Y	01-MAY-2010
	52090	Affiliate in-kind trade revenue	Y	01-MAY-2010
	541	Television operations	Budget	01-MAY-2010
	54110	Income-T V production	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	54120	GEB revenue-1/2 hour	Y	01-MAY-2010
	54130	GEB revenue-1 hour	Y	01-MAY-2010
	54140	GEB revenue-2 hours	Y	01-MAY-2010
	54150	GEB revenue-3 hours	Y	01-MAY-2010
	54160	GEB revenue-30 second	Y	01-MAY-2010
	54165	GEB revenue-60 second	Y	01-MAY-2010
	552	Other support	Budget	01-MAY-2010
	55210	Conference revenue	Y	01-MAY-2010
	55215	Membership fee	Y	01-MAY-2010
	55220	Insurance recovery	Y	01-MAY-2010
	55225	Income-advertising	Y	01-MAY-2010
	55226	Income-sponsorships	Y	01-MAY-2010
	55230	Competition fees	Y	01-MAY-2010
	55235	College weekend fees	Y	01-MAY-2010
	55240	Interest income	Y	01-MAY-2010
	55250	Income-miscellaneous	Y	01-MAY-2010
	55255	Income-fines & fees	Y	01-MAY-2010
	55260	Income-rental	Y	01-MAY-2010
	55270	Gain/loss on settlements	Y	01-MAY-2010
	55271	Gain/Loss-disposal of asset	Y	01-MAY-2010
	55280	Changes in required reserves	Y	01-MAY-2010
	55281	Gift annuity cost portion adj	Y	01-MAY-2010
60		Salaries, wages and benefits		01-MAY-2010
6B		Salaries and wages		01-MAY-2010
	602	Salaries and wages	Budget	01-MAY-2010
	60210	Administrative compensation	Y	01-MAY-2010
	60215	Faculty sharing	Y	01-MAY-2010
	60220	Salaries - non-academic	Y	01-MAY-2010
	60225	Salaries-academic	Y	01-MAY-2010
	60245	Wages-regular	Y	01-MAY-2010
	60265	Accrued student wages	Y	01-MAY-2010
	60266	Accrued hourly wages	Y	01-MAY-2010
	60267	Accrued salaries-non academic	Y	01-MAY-2010
	60268	Accrued salaries-academic	Y	01-MAY-2010
	60269	Accrued salaries-administrative com	Y	01-MAY-2010
	60270	Contra payroll expense	Y	01-MAY-2010
	602D	Dept controlled wages	Budget	01-MAY-2010
	60216	Salaries-faculty overload	Y	01-MAY-2010
	60226	Salaries-academic-adjunct	Y	01-MAY-2010
	60240	Wages-overtime	Y	01-MAY-2010
	60241	Wages - temporary labor	Y	01-MAY-2010
	60250	Employee stipend	Y	01-MAY-2010
	602S	Student wages	Budget	01-MAY-2010
	60230	Student wages-reg-CWS federal	Y	01-MAY-2010
	60231	Student wages-reg-CWS-ORU	Y	01-MAY-2010
	60232	Student wages-reg-grad-other	Y	01-MAY-2010
	60233	Student wages-overtime	Y	01-MAY-2010
	60235	Student wages-regular summer	Y	01-MAY-2010
	60236	Student wages-summer-grad	Y	01-MAY-2010
	60237	Student wages-summer-overtime	Y	01-MAY-2010
	60238	Student stipends	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
	60416	Retirement plan-employers share	Y	01-MAY-2010
	60417	Tuition remission	Y	01-MAY-2010
	60420	FICA-employer's share	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	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
	60455	I/C payroll/benefit expense	Y	01-MAY-2010
	60479	In-kind trade exp-admin comp	Y	01-MAY-2010
	60499	Benefits suspense account	Y	01-MAY-2010
70		Operating expenses		01-MAY-2010
7B		Travel		01-MAY-2010
	702	Travel	Budget	01-MAY-2010
	70210	Travel & business expense	Y	01-MAY-2010
	70215	Contra - travel reimburse	Y	01-MAY-2010
	70219	In-kind trade exp-travel	Y	01-MAY-2010
	70230	Travel & business exp-recruitment	Y	01-MAY-2010
	70239	In-kind trade-recruiting	Y	01-MAY-2010
	70240	Professional development	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
	70415	Contract labor/commissions	Y	01-MAY-2010
	70419	In-kind trade exp-promotional	Y	01-MAY-2010
	70425	Leases & rentals	Y	01-MAY-2010
	70429	In-kind trade exp-vehicle leases	Y	01-MAY-2010
	70430	Media time	Y	01-MAY-2010
	70439	In-kind trade exp-media time	Y	01-MAY-2010
	70440	Professional fees, purchased svcs	Y	01-MAY-2010
	70449	In-kind trade exp- prof serv	Y	01-MAY-2010
7E		Insurance		01-MAY-2010
	705	Insurance	Budget	01-MAY-2010
	70510	Insurance athletics	Y	01-MAY-2010
	70515	Insurance-student nurses	Y	01-MAY-2010
	70520	Insurance other liability	Y	01-MAY-2010
	70530	Insurance-motor vehicles	Y	01-MAY-2010
	70540	Insurance-professional liability	Y	01-MAY-2010
	70545	Insurance-foreign liability	Y	01-MAY-2010
	70550	Insurance-property	Y	01-MAY-2010
	70560	Insurance-public liability	Y	01-MAY-2010
	70570	Insurance-financed plans	Y	01-MAY-2010
	70580	Insurance-foreign travel	Y	01-MAY-2010
	70585	Insurance-executive travel	Y	01-MAY-2010
7F		Utilities		01-MAY-2010
	706	Utilities	Budget	01-MAY-2010
	70610	Electricity	Y	01-MAY-2010
	70620	Natural gas	Y	01-MAY-2010
	70630	Water and sewer	Y	01-MAY-2010
	70640	Sanitation	Y	01-MAY-2010
	70650	TV cable service	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
	71020	Furnishings	Y	01-MAY-2010
	71030	Gases	Y	01-MAY-2010
	71040	Gasoline and oil	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	71050	Office supplies	Y	01-MAY-2010
	71060	Postage & freight	Y	01-MAY-2010
	71070	Printing & duplicating	Y	01-MAY-2010
	71080	Promotional Items	Y	01-MAY-2010
	71090	Repairs & maintenance	Y	01-MAY-2010
	71095	Athletic supplies	Y	01-MAY-2010
	71099	In-kind trade exp-athletic supplies	Y	01-MAY-2010
	71100	Supplies & minor equipment	Y	01-MAY-2010
	71110	Telecommunication	Y	01-MAY-2010
	71120	Television/stage	Y	01-MAY-2010
	71130	Uniform, apparel, accessories	Y	01-MAY-2010
	71140	Vehicles	Y	01-MAY-2010
	71150	Game officials	Y	01-MAY-2010
	71155	Tournament entry fees	Y	01-MAY-2010
	71159	In-kind trade exp-game exp	Y	01-MAY-2010
	71160	Game guarantees	Y	01-MAY-2010
	71169	In-kind trade exp-guarantees	Y	01-MAY-2010
	71170	Allocation of operation & maint	Y	01-MAY-2010
	71190	Other operating	Y	01-MAY-2010
	71195	Svcs by affil-exp-purch svcs-other	Y	01-MAY-2010
	71198	Purchase discounts	Y	01-MAY-2010
	71199	In-kind trade exp-other	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
	71340	Affiliated contribution expense	Y	01-MAY-2010
	71390	Svcs by affil in-kind trade expense	Y	01-MAY-2010
7J		Capital expenses		01-MAY-2010
	902	Expended for capital assets	Budget	01-MAY-2010
	90210	Land - ORU	Y	01-MAY-2010
	90220	Property rights - ORU	Y	01-MAY-2010
	90230	Land improvements - ORU	Y	01-MAY-2010
	90240	Buildings & improvements - ORU	Y	01-MAY-2010
	90250	Equipment - ORU	Y	01-MAY-2010
	90251	Cameras, AV, music instruments	Y	01-MAY-2010
	90252	Projectors - ORU	Y	01-MAY-2010
	90253	Motor vehicles - ORU	Y	01-MAY-2010
	90260	Computer software - ORU	Y	01-MAY-2010
	90261	Computer tech & network - ORU	Y	01-MAY-2010
	90270	Library books - ORU	Y	01-MAY-2010
	90271	Library journals - ORU	Y	01-MAY-2010
	90272	Library binding - ORU	Y	01-MAY-2010
	903	Expended - cap assets - comm	Budget	01-MAY-2010
	90310	Land - commercial	Y	01-MAY-2010
	90320	Buildings & impr - commerical	Y	01-MAY-2010
	90330	Equipment - commercial	Y	01-MAY-2010
	90340	Tenant improvements	Y	01-MAY-2010
7L		Library		01-MAY-2010
	712	Library	Budget	01-MAY-2010
	71210	Library subscriptions	Y	01-MAY-2010
	71220	Library - consumable	Y	01-MAY-2010
7N		Financial aid		01-MAY-2010
	714	Financial aid	Budget	01-MAY-2010
	71405	Federal financial aid paid	Y	01-MAY-2010
	71407	Administrative cost allowance	Y	01-MAY-2010
	71409	Fed fin aid inst match	Y	01-MAY-2010
	71410	NDSL-other collection exp	Y	01-MAY-2010
	71411	NDSL-litigation	Y	01-MAY-2010
	71415	Cost prin/int can mth/sci 15	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	71420	NDSL-LP&I cancel-tea-A-72'	Y	01-MAY-2010
	71425	Cost LPIC spec ed 15/20	Y	01-MAY-2010
	71430	Cost-L/P&I cancel-vol	Y	01-MAY-2010
	71435	Cost-LPIC-MS,PC,law-aft 72	Y	01-MAY-2010
	71440	Cost-LPIC pre-k/childcare-15	Y	01-MAY-2010
	71445	Cost-LPIC-fam svc-15	Y	01-MAY-2010
	71450	Cost-LPIC-nurse/med tech-15	Y	01-MAY-2010
	71455	Cost-LPIC-speech/lang 15	Y	01-MAY-2010
	71460	Cost-LPIC-death	Y	01-MAY-2010
	71461	Cost-LPIC-disability	Y	01-MAY-2010
	71465	Cost-LPIC-bankruptcy	Y	01-MAY-2010
	71470	Cost-defaulted LPI assign-acce	Y	01-MAY-2010
	71474	Fed liab adj-loan collections	Y	01-MAY-2010
	71475	NDSL-other costs/losses	Y	01-MAY-2010
	71480	Scholarships	Y	01-MAY-2010
	71481	Scholarships-books	Y	01-MAY-2010
	71482	Stipends	Y	01-MAY-2010
	71490	Contra exp- unearned scholarships	Y	01-MAY-2010
7P		Interest		01-MAY-2010
	716	Interest	Budget	01-MAY-2010
	71610	Interest expense	Y	01-MAY-2010
	71620	Annuity benefits paid	Y	01-MAY-2010
	71621	Distributions on agreement	Y	01-MAY-2010
	71699	JVA interest expense	Y	01-MAY-2010
7R		Depreciation		01-MAY-2010
	718	Depreciation	Budget	01-MAY-2010
	71810	Depreciation	Y	01-MAY-2010
	71820	Amortization	Y	01-MAY-2010
	71830	Impairment	Y	01-MAY-2010
7T		Other		01-MAY-2010
	720	Other	Budget	01-MAY-2010
	72010	Reimbursement accounts	Y	01-MAY-2010
	72015	Cost of sales	Y	01-MAY-2010
	72020	Contributions	Y	01-MAY-2010
	72030	Bank and credit card charges	Y	01-MAY-2010
	72035	Credit card discount - contra	Y	01-MAY-2010
	72040	Bad debts - non student	Y	01-MAY-2010
	72050	Taxes - property	Y	01-MAY-2010
	72060	Taxes - federal income	Y	01-MAY-2010
	72070	Taxes - other	Y	01-MAY-2010
80		Transfers		01-MAY-2010
	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
	80499	Transfers - crosswalk	Y	01-MAY-2010
	805	Intercompany revenue/expense	Budget	01-MAY-2010
	80500	In house services	Y	01-MAY-2010
	80510	Interfund revenue-ticket sales	Y	01-MAY-2010
	80520	Interfund revenue-box office fee	Y	01-MAY-2010
	80530	Interfund revenue-ticket printing	Y	01-MAY-2010
	80540	Interfund revenue-TV revenue	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	80550	Interfund revenue-service	Y	01-MAY-2010
	80555	Interfund revenue-rental	Y	01-MAY-2010
	80560	Interfund exp-adv & promo other	Y	01-MAY-2010
	80570	Interfund exp-purch serv-other	Y	01-MAY-2010
	80580	Interfund exp-media time	Y	01-MAY-2010
	80590	Intercompany expense acct	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		Fund additions		01-MAY-2010
9B		Expended for capital assets		01-MAY-2010
9D		Fund additions		01-MAY-2010
	904	Fund additions	Budget	01-MAY-2010
	90460	Endow - Contrib by Transfer In	Y	01-MAY-2010
95		Fund deductions		01-MAY-2010
9H		Fund deductions		01-MAY-2010
	908	Fund deductions	Budget	01-MAY-2010
	90860	Endow - Reduction by Transfer Out	Y	01-MAY-2010