

REPORT FGRACHTH
CHART: 3

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
	102	Cash and cash equivalents	N	01-MAY-2010
	10235	BOK #209917767 Univ. Broadcasting	Y	01-MAY-2010
	10298	Bank clearing account	Y	01-MAY-2010
	10299	Donation clearing account	Y	01-MAY-2010
	103	Agency cash	N	01-MAY-2010
	10300	Agency cash - ITEX	Y	01-MAY-2010
1C		Notes receivable		01-MAY-2010
	110	Notes receivable	N	01-MAY-2010
	11020	Notes receivable-long term	Y	01-MAY-2010
1D		Accounts receivable, net		01-MAY-2010
	111	Accounts receivable, net	N	01-MAY-2010
	11190	A/R other	Y	01-MAY-2010
	1119K	A/R KGEB/broadcasting	Y	01-MAY-2010
1F		Due to/from affiliate		01-MAY-2010
	112	Due from affiliate	N	01-MAY-2010
	11210	Due from - UIP corp	Y	01-MAY-2010
	11220	Due from - UR1 corp	Y	01-MAY-2010
	11230	Due from - UR3 corp	Y	01-MAY-2010
	11240	Due from - UNR corp	Y	01-MAY-2010
	119	Due to/from affiliate	N	01-MAY-2010
	11900	Due to/from affiliate	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
	11350	Other prepaid expenses	Y	01-MAY-2010
	11360	Deposits	Y	01-MAY-2010
20		Liabilities		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-clearing	Y	01-MAY-2010
	20220	Accounts payable other	Y	01-MAY-2010
	20250	Unclaimed prop St of Oklahoma	Y	01-MAY-2010
	20251	Stale dated checks	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
	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-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

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	20440	Ins-health-W/H	Y	01-MAY-2010
	20445	Ins-short term disability	Y	01-MAY-2010
	20450	TIAA/CREF employees' 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-employees'	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
	20499	Suspense-payroll liabilities	Y	01-MAY-2010
	205	Taxes payable	N	01-MAY-2010
	20535	Tax pay-ad valorem	Y	01-MAY-2010
	206	Other payables	N	01-MAY-2010
	20699	I/C - crosswalk	Y	01-MAY-2010
2G		Due to affiliate		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
2H		Deferred revenue		01-MAY-2010
	209	Deferred revenue	N	01-MAY-2010
	20910	Deferred Income	Y	01-MAY-2010
2L		Obligations under capital leases		01-MAY-2010
	210	Obligations under capital leases	N	01-MAY-2010
	21010	Capital lease payable	Y	01-MAY-2010
30		Control accounts		01-MAY-2010
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
	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

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	40299	Closing entries - crosswalk	Y	01-MAY-2010
50		Revenue and other support		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
5H		Investment return (loss)		01-MAY-2010
	520	Services to affiliates	Budget	01-MAY-2010
	52010	Svcs to affil-rev-TV production	Y	01-MAY-2010
	52020	Svcs to affil-rev-rental	Y	01-MAY-2010
	52030	Svcs to affil-rev-service	Y	01-MAY-2010
	52040	Svcs to affil-rev-TV-30 second	Y	01-MAY-2010
	52045	Svcs to affil-rev-TV-60 second	Y	01-MAY-2010
	52050	Svcs to affil-rev-airtime	Y	01-MAY-2010
	52060	Svcs to affil-rev-TV-1 hour	Y	01-MAY-2010
	52070	Svcs to affil-rev-TV-2 hours	Y	01-MAY-2010
	52090	Affiliate in-kind trade revenue	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
5N		Other support		01-MAY-2010
	541	Television operations	Budget	01-MAY-2010
	54110	Income-TV Production	Y	01-MAY-2010
	54120	TV airtime revenue	Y	01-MAY-2010
	54130	UBI revenue-1 hour	Y	01-MAY-2010
	54135	UBI revenue-1.5 hours	Y	01-MAY-2010
	54140	UBI revenue-2 hours	Y	01-MAY-2010
	54150	UBI revenue-3 hours	Y	01-MAY-2010
	54160	UBI revenue- 30 second	Y	01-MAY-2010
	54165	UBI revenue- 60 second	Y	01-MAY-2010
	543	Other auxiliary	Budget	01-MAY-2010
	54305	Income-commission	Y	01-MAY-2010
	54355	Income-service	Y	01-MAY-2010
	54390	Income-miscellaneous	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
	60220	Salaries - non-academic	Y	01-MAY-2010
	60240	Wages-overtime	Y	01-MAY-2010
	60245	Wages-regular	Y	01-MAY-2010
	60266	Accrued hourly wages	Y	01-MAY-2010
	60267	Accrued salaries-non 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
	60455	I/C payroll/benefit expense	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	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
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
	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
	70520	Insurance other liability	Y	01-MAY-2010
	70530	Insurance-motor vehicles	Y	01-MAY-2010
	70540	Insurance-professional liability	Y	01-MAY-2010
	70550	Insurance-property	Y	01-MAY-2010
	70560	Insurance-public liability	Y	01-MAY-2010
7H		Supplies and other operating		01-MAY-2010
	710	Operating expense	Budget	01-MAY-2010
	71005	TV production expense	Y	01-MAY-2010
	71010	Dues, memberships	Y	01-MAY-2010
	71015	Barter expense	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
	71080	Promotional items	Y	01-MAY-2010
	71090	Repairs & maintenance	Y	01-MAY-2010
	71100	Supplies & minor equipment	Y	01-MAY-2010
	71110	Telecommunication	Y	01-MAY-2010
	71140	Vehicles	Y	01-MAY-2010
	71170	Allocation of operation & maint	Y	01-MAY-2010
	71180	Taxes-property	Y	01-MAY-2010
	71185	Taxes-other	Y	01-MAY-2010
	71190	Other operating	Y	01-MAY-2010
	71210	Svcs by affil-exp-purch svcs-other	Y	01-MAY-2010
	712	Services by affiliates-expense	Budget	01-MAY-2010
	713	Services to affiliates-expense	Budget	01-MAY-2010
	71310	Svcs by affil-exp-purch svcs-other	Y	01-MAY-2010
	71390	Svcs by affil-in-kind trade expense	Y	01-MAY-2010
7P		Interest		01-MAY-2010
	716	Interest	Budget	01-MAY-2010
	71610	Interest expense	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
80		Transfers		01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	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
	805	Intercompany revenue/expense	Budget	01-MAY-2010
	80540	Interfund revenue-TV revenue	Y	01-MAY-2010
	80550	Interfund revenue-service	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
	902	Expended for capital assets	Budget	01-MAY-2010
	90210	Capital asset clearing	Y	01-MAY-2010
9D		Fund additions		01-MAY-2010
95		Fund deductions		01-MAY-2010
9H		Fund deductions		01-MAY-2010