

REPORT FGRACHTH
CHART: 2

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
	10202	BOA #039025100011 Alumni Fdn	Y	01-MAY-2010
	10204	Cash due from ORU	Y	01-MAY-2010
	10206	Cash due to ORU	Y	01-MAY-2010
	10280	Certificate of deposit	Y	01-MAY-2010
	10285	Cash equiv. short term investments	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	Money Market funds	N	01-MAY-2010
	10410	Money Market funds	Y	01-MAY-2010
	105	Pooled cash	N	01-MAY-2010
	10570	Pooled cash eq restricted	Y	01-MAY-2010
	10575	Pooled cash contra	Y	01-MAY-2010
	107	Money Market funds	N	01-MAY-2010
	10701	MMF-Morningstar 100657283	Y	01-MAY-2010
	10702	MMF-ChSwb 68185191	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
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
	11103	Clearing account - general use	Y	01-MAY-2010
	11104	Clearing account-restr scholarships	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
	11190	A/R other	Y	01-MAY-2010
1F		Contributions receivable, net		01-MAY-2010
	112	Contributions receivable, net	N	01-MAY-2010
	11197	Donor receivable-deferred gifts	Y	01-MAY-2010
	11220	Pledges receivable	Y	01-MAY-2010
	11230	Allow-bad debts-pledges	Y	01-MAY-2010
	11240	I/C rec - unr corp	Y	01-MAY-2010
	11250	present value discount on pledges	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
	11350	Other prepaid expenses	Y	01-MAY-2010
	11360	Deposits	Y	01-MAY-2010
1N		Investments		01-MAY-2010
	121	Investments	N	01-MAY-2010
	12100	Gen invest-Morningstar 100657283	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	12110	US stock-Morningstar 100657283	Y	01-MAY-2010
	12120	Int'l stock-Morningstar 100657283	Y	01-MAY-2010
	12130	Real estate-Morningstar 100657283	Y	01-MAY-2010
	12140	Taxbl bond-Morningstar 100657283	Y	01-MAY-2010
	12150	Alternative-Morningstar 100657283	Y	01-MAY-2010
	12160	S-T reserve-Morningstar 100657283	Y	01-MAY-2010
	12170	Chg in MV-Morningstar 100657283	Y	01-MAY-2010
	12200	Charles Schwab 68185191	Y	01-MAY-2010
	12300	Investment-general	Y	01-MAY-2010
	12310	Bonds, notes, & bills	Y	01-MAY-2010
	12320	Stock	Y	01-MAY-2010
	12325	Accrued income receivable - trusts	Y	01-MAY-2010
	12330	Accrued interest receivable	Y	01-MAY-2010
	12335	Purchased interest receivable	Y	01-MAY-2010
	12350	Allow for change In mkt value	Y	01-MAY-2010
	12380	Beneficial int In life ins policies	Y	01-MAY-2010
	12385	Insurance-Mass Mutual	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
	203	Refundable deposits	N	01-MAY-2010
	20310	Deposit liability	Y	01-MAY-2010
	20350	Rent deposit	Y	01-MAY-2010
2F		Accrued expenses		01-MAY-2010
	205	Taxes payable	N	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
	20699	I/C - Crosswalk	Y	01-MAY-2010
	207	Intercompany payable	N	01-MAY-2010
	20740	I/C pay - unr 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
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

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	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
	40299	Closing entries - crosswalk	Y	01-MAY-2010
50		Revenue and other support		01-MAY-2010
5B		Tuition and fees, net		01-MAY-2010
	503	Fees	Budget	01-MAY-2010
	50305	Fees-administrative	Y	01-MAY-2010
	50365	Fees-registration appl	Y	01-MAY-2010
5D		Auxiliary enterprise revenue		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
	50650	Special programs	Y	01-MAY-2010
	50680	Workshop fee	Y	01-MAY-2010
	50690	Fees-publication	Y	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	Donation-other incl equip	Y	01-MAY-2010
	51160	Donation-new agreements	Y	01-MAY-2010
	51170	Contrib-cash-endowment	Y	01-MAY-2010
	51171	Contrib-matching-endowment	Y	01-MAY-2010
	51190	Change in interest of asset	Y	01-MAY-2010
	512	In-kind support	Budget	01-MAY-2010
	51210	In-kind - athletic contributions	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
	52110	Gain/loss on sale-securities	Y	01-MAY-2010
	52120	Gain/loss on settlements	Y	01-MAY-2010
	52130	Gain/loss-unrealized	Y	01-MAY-2010
	52140	Gain/loss-disposal of asset	Y	01-MAY-2010
	52150	Income-royalty	Y	01-MAY-2010
	52160	Interest income	Y	01-MAY-2010
	52176	Distributions on agreement	Y	01-MAY-2010
5N		Other support		01-MAY-2010
	543	Other auxiliary	Budget	01-MAY-2010
	54300	Income-advertising	Y	01-MAY-2010
	54305	Income-commission	Y	01-MAY-2010
	54315	Income-Eagle Card fees	Y	01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	54327	Income-fund raising	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
	54390	Income-miscellaneous	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
	55240	Interest income	Y	01-MAY-2010
	55250	Income-miscellaneous	Y	01-MAY-2010
	562	In-kind support	Budget	01-MAY-2010
	56220	In-kind - Alumni Fdn support	Y	01-MAY-2010
	56299	Budget revision - revenue	Budget	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
	60216	Salaries-faculty overload	Y	01-MAY-2010
	60220	Salaries - non-academic	Y	01-MAY-2010
	60225	Salaries-academic	Y	01-MAY-2010
	60226	Salaries-academic-adjunct	Y	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
	60240	Wages-overtime	Y	01-MAY-2010
	60245	Wages-regular	Y	01-MAY-2010
	60250	Employee stipend	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
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
	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

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
	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		Supplies		01-MAY-2010
	705	Insurance	Budget	01-MAY-2010
	70520	Insurance other liability	Y	01-MAY-2010
	707	Supplies	Budget	01-MAY-2010
	70710	Supplies & minor equipment	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
	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
	71110	Telecommunication	Y	01-MAY-2010
	71120	Television	Y	01-MAY-2010
	71130	Uniform, apparel, accessories	Y	01-MAY-2010
	71140	Vehicles	Y	01-MAY-2010
	71150	Game oficials	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
	71199	In-kind trade exp-other	Y	01-MAY-2010
7L		Library		01-MAY-2010
7N		Financial aid		01-MAY-2010
	714	Financial aid	Budget	01-MAY-2010
	71480	Scholarships	Y	01-MAY-2010
	71481	Scholarships-books	Y	01-MAY-2010
	71482	Stipends	Y	01-MAY-2010
	71483	Acheivement award - student	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	Fund raising	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
				01-MAY-2010

ACCOUNT TYPE	ACCOUNT	DESCRIPTION	ENTRY?	EFFECTIVE DATE
80		Transfers		01-MAY-2010
	ZZZZ	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
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
	904	Fund additions	Budget	01-MAY-2010
95		Fund deductions		01-MAY-2010
9H		Fund deductions		01-MAY-2010
	908	Fund deductions	Budget	01-MAY-2010