

UPHS CHART OF ACCOUNT LISTING

(equivalent to University object codes)

10000 CASH-CHECKING
10005 CASH-CENTRALIZED TREASURY
10010 CASH-PAYROLL
10015 CASH-CLEARING Payroll
10016 CASH-CLEARING CORP
10017 CASH-DUE TO CPUP
10018 CASH-DUE TO CPUP-CONTRA
10020 CASH-OLD O/S A/P CHECKS
10030 CASH-OLD O/S PAYROLL CHECKS
10035 Due to PHX - Centralized Treas
10040 DUE TO/DUE FROM-INTERZONE
10061 PETTY CASH-1
10062 PETTY CASH-2
10063 PETTY CASH-3
10064 PETTY CASH-4
10065 PETTY CASH-5
10081 OTHER CASH-1
10082 OTHER CASH-2
10083 OTHER CASH-3
10084 OTHER CASH-4
10085 OTHER CASH-5
10099 CASH TOPSIDE
10100 ST U.S. TREASURY BONDS
10102 ST U.S. TREASURY BONDS UNRL G/L
10110 ST MARKETABLE DEBT SECURITIES
10112 ST MARKETABLE DBT SEC UNRL G/L
10120 ST MRKTBLE EQUITY SECURITIES
10122 ST MRKTBLE EQTY SEC UNRL G/L
10130 ST UOFP FIXED INCOME FUND
10132 ST FXD UNRL G/L
10140 ST AIF
10142 ST AIF UNRL G/L
10190 OTHER ST INVESTMENTS
10192 UNRL G/L ON OTH ST INVESTMENTS
10199 ST INVESTMENT - TOPSIDE
11000 INPATIENT RECEIVABLES
11001 INPATIENT ACCRUED REC
11002 ALLOW FOR UNCOLLECTRECEIV-I/P
11003 ALLOWANCE FOR CONTRACTUALS-I/P
11004 I/P ACRD CONTRACTUALALLOW-INH
11005 I/P ACRD CONTRACTUALALLOW-DNFB
11006 I/P PATIENT RECEIVABLES CREDIT BALANCE
11100 OUTPATIENT RECEIVABLES
11101 OUTPATIENT ACCRUED REC
11102 ALLOW FOR UNCOLLECTRECEIV-O/P

11103 ALLOWANCE FOR CONTRACTUALS-O/P
11104 ALLOW FOR UNCOLLECT RECV OTHER
11105 REVENUE ACRL CONTRACTUAL ALLOW
11106 O/P PATIENT RECEIVABLES CREDIT BALANCE
11200 CASH CLEARING ACCOUNT
11300 PIP MEDICARE-CY
11301 PIP MEDICARE-PY
11302 PIP MC PSYCH - CY
11303 PIP MC PSYCH - PY
11304 PIP MC REHAB - CY
11305 PIP MC REHAB - PY
11306 PIP MC SNF - CY
11307 PIP MC SNF - PY
11308 PIP MC DRG - CY
11309 PIP MC DRG - PY
11310 PIP HMA-CY
11311 PIP HMA-PY
11320 PIP AUSHC-CY
11321 PIP AUSHC-PY
11330 PIP BC-CY
11331 PIP BC-PY
11340 MC FLOWTHROUGH-CY
11341 MC FLOWTHROUGH-PY
11342 MC HMO IME-CURRENT
11343 MC HMO IME-PRIOR
11350 MA FLOWTHROUGH-CY
11351 MA FLOWTHROUGH-PY
11360 UUNIVERSITY PIP CLEARING
11800 A/R TRANSFER CLEARING
11805 OUTSIDE PATIENT REVENUE CLEARING
11810 CAPITATION PAYMENT RECEIVABLE
11820 CRC PATIENT RECEIVABLE GRANT
11830 IDX LAB PRO FEES
11840 GROSS REVENUE ACCRUAL
11850 PENN HOMEIT RECEIVABLE
11860 VA RECEIVABLE
11899 OTHER PATIENT RECEIVABLES-POST
11900 ALLOWANCE FOR UTILIZATION
11910 ALLOW FOR CHARITY CARE-I/P
11920 ALLOW FOR CHARITY CARE-O/P
11930 ALLOW FOR PENDING MA
11999 PATIENT RECEIVABLES - TOPSIDE
12000 AWUL, CURRENT PORTION - POST
12009 AWUL, CURRENT PORTION-TOPSIDE
13000 DUE FROM UNIVERSITY , CURRENT
13050 DUE FROM SOM, CURRENT
13059 DUE FROM UNIV, CURRENT-TOPSIDE
14000 ACCRUED INTEREST RECEIVABLE
14010 2005 A DSR INT REC
14015 2005 B DSR INT REC

14020 2005 C DSR INT REC
14025 2005 D DSR INT REC
14030 CONSTRUCTION FUND INT REC
14040 ML 2004 NET SWAP REC
14045 ML 2004 GUAR/PUT REC
14050 ML 2002 NET SWAP REC
14055 ML 2002 GUAR/PUT REC
14100 MISC RECEIVABLES - GENERAL
14105 MISC RECEIVABLES - CLEARING
14106 TUITION TAX LOANS
14110 MISC RECEIVABLES- VA Residents
14115 MISC RECEIVABLES- CHOP Residents
14130 DUE FROM CHOP
14135 DUE FROM VA
14140 PLEDGES RECEIVABLE-CURRENT
14190 NON-PATIENT RECEIV ALLOW
14200 PREPAID MALPRACTICE INSURANCE
14210 PREPAID OTHER INSURANCE
14220 PREPAID SERVICE CONTRACTS
14230 PREPAID RENT
14299 OTHER PREPAID EXPENSES
14300 INVENTORY-BLOOD BANK
14305 INVENTORY-CARDIAC
14310 INVENTORY-DIETARY
14315 INVENTORY-EPS LAB
14320 INVENTORY-FLOORS
14325 INVENTORY-FORMS
14330 INVENTORY-G.I. LAB
14335 INVENTORY-GIFT SHOP
14340 INVENTORY-HEM-ONC/KONKLE
14345 INVENTORY-HOUSEKEEPING
14350 INVENTORY-INSTRUMENT
14355 INVENTORY-LINEN
14360 INVENTORY-MAINTENANCE
14365 INVENTORY-MED EQUIPMENT
14370 INVENTORY-OFFICE SUPPLY
14375 INVENTORY-OPERATING ROOM
14380 INVENTORY-PHARMACY
14385 INVENTORY-STOREROOMS
14386 INVENTORY-STOREROOMS ADJ
14390 INVENTORY-TELECOMMUNICATIONS
14395 INTRANSIT INVENTORY
14399 INVENTORY-OTHER
14400 Third Party Receivable
14500 Investments held as collateral
14510 ASSETS HELD FOR SALE
14900 INTERCO REC-CPUP
14905 INTERCO REC-CCA
14910 INTERCO REC-CHCA
14915 INTERCO REC-HUP

14920 INTERCO REC-PMC
14925 INTERCO REC-PHX
14930 INTERCO REC-PAH
14935 INTERCO REC-WISSA
14940 INTERCO REC-FRMC
14945 INTERCO REC-CORP
14950 INTERCO REC-DELANCEY
14955 INTERCO REC-BFC
14998 OTHER CURRENT ASSETS - TOPSIDE
14999 OTHER CURRENT ASSETS - POST
15000 HBT - BOND INDENTURE
15002 HBT - BOND INDENTURE UNRL G/L
15010 HBT - PHYSICIAN PRACTICE
15012 HBT - PHYSICIAN PRAC UNRL G/L
15020 HBT - MALPRACTICE
15022 HBT - MALPRACTICE UNRL G/L
15030 HBT - WORKER COMP
15032 HBT - WORKER COMP UNREAL G/L
15040 HBT - Capital Lease
15050 HBT - EXEC SERP 457F
15060 HBT - 2005A DSR FUND
15065 HBT - 2005B DSR FUND
15066 CONSTRUCTION FUND 2005B
15070 HBT - 2005C DSR FUND
15075 HBT - 2005D DSR FUND
15085 HBT - 2005B CLEARING FUND
15086 HBT - 1996A ESCROW FUND
15099 HBT - TOPSIDE
15100 BD - GENERAL
15102 BD - GENERAL UNRL G/L
15105 BD - UNRESTRICTED-AIF
15110 BD - QUASI-ENDOWMENT
15112 BD - QUASI-ENDOWMENT UNRL G/L
15120 BD - OTHER
15122 BD - OTHER UNRL G/L
15199 BD - TOPSIDE
15200 DR - UNIV CASH
15203 DR - GIFTS REC
15204 DR - GRANTS REC
15205 DR - INTEREST REC
15209 DR - BLDG RESTRICTED FOR SP
15210 DR - STATE STREET
15220 DR - AIF BOOK
15221 DR - AIF REALIZED G/L
15222 DR - AIF UNRL G/L
15230 DR - FXD BOOK
15231 DR - FXD REALIZED G/L
15232 DR - FXD UNRL G/L
15240 DR - DIR HLD BOOK
15241 DR - DIR HLD REALIZED G/L

15242 DR - DIR HLD UNRL G/L
15250 DR - KETTERLINUS BOOK
15251 DR - KETTERLINUS REALIZED G/L
15252 DR - KETTERLINUS UNRL G/L
15260 DR - FULLER BOOK
15261 DR - FULLER REALIZED G/L
15262 DR - FULLER UNRL G/L
15270 DR - WACHOVIA BOOK
15271 DR - WACHOVIA REALIZED G/L
15272 DR - WACHOVIA UNRL G/L
15290 DR - OTHER BOOK
15291 DR - OTHER REALIZED G/L
15292 DR - OTHER UNRL G/L
15299 DR - TOPSIDE
15999 LESS CURR PORTION-AWUL
16000 LT U.S. TREASURY BONDS
16001 UNREAL G/L ON LT USTREASBONDS
16100 LT MARKETABLE DEBT SECURITIES
16101 UNREAL G/L ON LTMRKTBLEDEBTSEC
16200 LT MARKETABLEEQUITYSECURITIES
16201 UNREAL G/L LTMRKTBLEEQUITYSEC
16300 LT UOFP FIXED INCOME FUND
16301 UNREAL G/L LTUOFFFIXEDINCFUND
16400 LT UOFP ASSOC INVESTMENT FUND
16401 UNREAL G/L LTUOFFPASSOCINVFUND
16995 GOOD SHEP PP
16996 OTHER LT INV-UNRESTRICTED AIF
16997 OTHER LT INV-UNREAL UNREST AIF
16998 OTHER LT INVESTMENTS - TOPSIDE
16999 OTHER LT INVESTMENTS - POST
17000 PPE-LAND
17010 PPE-LAND IMPROVEMENTS
17020 PPE-BUILDINGS & IMPROVEMENTS
17030 PPE-LEASEHOLD IMPROVEMENTS
17040 PPE-FIXED EQUIPMENT
17050 PPE-MOVEABLE EQUIPMENT
17060 PPE-CAPITALIZABLE INTEREST
17070 PPE-INFORMATION SYSTEMS
17099 PPE-TOPSIDE
17110 ACCUM DEPREC-LAND IMPROVEMENTS
17120 ACCUM DEPREC-BLDGS&IMPROVEMENT
17130 ACCUM DEPREC-LEASEHOLD IMPROVE
17140 ACCUM DEPREC-FIXED EQUIPMENT
17150 ACCUM DEPREC-MOVEABLEEQUIPMENT
17160 ACCUM DEPREC-CAPITALIZABLE INT
17170 ACCUM DEPREC-INFO SYSTEMS
17199 ACCUM DEPREC-TOPSIDE
17200 CONSTRUCTION IN PROGRESS-POST
17205 DEPRECIABLE CAPITAL CLEARING
17210 INTERNAL LABOR

17215 EXTERNAL SYSTEMS
17220 PPE Accrual
17299 CIP - TOPSIDE
18900 DUE FROM CPUP - NON-CURRENT
18940 DUE FROM FRMC - NON-CURRENT
18999 DUE FR OTHER ENTITIES-TOPSIDE
19000 1978 BONDS-FINANCINGCOST
19001 1978 BONDS-AMORT FIN COST
19010 FINANCING COST 2004 BOA
19011 1985 BONDS-AMORT FIN COST
19020 1987 B BONDS-FINANCINGCOST
19021 1987 B BONDS-AMORT FIN COST
19030 1994 BONDS-FINANCINGCOST
19031 1994C DELANCY AMORT FINANCING COST
19040 1996 A&B BONDS-FINANCINGCOST
19041 1996 A&B BONDS-AMORT FIN COST
19050 1996 C BONDS-FINANCINGCOST
19051 1996 C BONDS-AMORT FIN COST
19060 1999 BONDS-FINANCINGCOST
19061 1999 BONDS-AMORT FIN COST
19070 1998 BONDS-FINANCINGCOST
19071 1998 BONDS-AMORT FIN COST
19072 ML2002 DFF-INTEREST X
19073 ML2002 DFF AMORT-INTERESTX
19074 ML2004 DFF-AMORT X
19075 ML2004 DFF AMORT-AMORTX
19080 MERGER-FINANCING COST
19081 MERGER-AMORT FIN COST
19090 FINANCING COST 2005A
19091 AMORT FINANCING COST 2005A
19092 FINANCING COST 2005B
19093 AMORT FINANCING COST 2005B
19094 FINANCING COST 2005C
19095 AMORT FINANCING COST 2005C
19096 FINANCING COST 2005D
19097 AMORT FINANCING COST 2005D
19100 GOODWILL
19101 ACCUM AMORT-GOODWILL
19110 OTHER LT PENSION ASSETS
19200 Unrecognized pr service cost
19300 Third Party Receivables,Net of Current
1978 BONDS - FINANCING COST
1985 BONDS-FINANCING COST
1987 B BONDS-FINANCING COST
19900 START-UP COSTS
19901 ACCUM AMORT-START-UP COSTS
19910 CHHC
19915 HEALTH PATNERS CONTRIBUTION
19920 NETWORK PHASE II
19925 PREPAID PENSION

19930 REAL ESTATE INV PARTNERSHIPS
19935 SHAMS
1994 BONDS-FINANCING COST
19940 TRAUMA-JOHN BARTON
19945 TURNER SETTLEMENT-LT
19950 VOLUNTEER HOSP ASSOC
19955 VHA PARTICIPATION
1996 A&B BONDS-FINANCING COST
1996 C BONDS-FINANCING COST
19960 DELANCEYCORPINVESTMENT
19965 PHO EQUITY INVESTMENT
19970 SWAP 2004 FMV
19971 2005A INSURANCE & REMARKETING FEES
19972 2005B INSURANCE & REMARKETING FEES
19973 2005C INSURANCE & REMARKETING FEES
19974 2005D INSURANCE & REMARKETING FEES
19975 2005A AMORT INSURANCE & REMARKETING FEES
19976 2005B AMORT INSURANCE & REMARKETING FEES
19977 2005C AMORT INSURANCE & REMARKETING FEES
19978 2005D AMORT INSURANCE & REMARKETING FEES
1998 BONDS-FINANCING COST
1999 BONDS-FINANCING COST
19995 PLEDGES RECEIVABLE-NON CURRENT
19998 OTHER NONCURR ASSETS - TOPSIDE
19999 MISCELLANEOUS NON-CURR ASSETS
20000 ACCOUNTS PAYABLE - POST
20001 ACCOUNTS PAYABLE-CONVERTED
20002 ACCOUNTS PAYABLE-MANUAL ACCR
20005 BOA E-PAYABLE PROGRAM
20010 INVOICED NOT RECEIVED
20011 INVOICEDNOTRECEIVED-CONVERTED
2002 MERRILL LYNCH-FINANCING COST
20020 RECEIVED NOT INVOICED
20021 RECEIVEDNOTINVOICED-CONVERTED
20022 ACCRUED PATIENT REFUND
2004 MERRILL LYNCH-FINANCING COST
2005 BONDS-FINANCING COST
20098 ACCOUNTS PAYABLE - TOPSIDE
20099 AP CLEARING
20100 ACCRUED PAYROLL-CLEARING ACT
20105 NON-CASH CLEARING ACCOUNT
20110 ACCRUED SALARIES & WAGES
20115 ACCRUED VACTN,HOLIDAY,AND SICK
20120 ACCRUED PAYROLL ADJUSTMENT
20200 FEDERAL INCOME TAXES WH
20205 PA STATE INCOME TAXES WH
20210 NJ STATE INCOME TAXES WH
20211 MD STATE INCOME TAXES WH
20215 DE STATE INCOME TAXES WH
20220 PHILA CITY WAGE TAXES WH

20225 LOCAL INCOME TAXES WH
20230 FICA WITHHOLDING & EMPLOYER
20235 OCCUPANCY TAX WITHHOLDING
20240 PA ST UNEMP WITHHOLDING
20245 NJ SUI/DISABL WITHHOLDING
20300 ACCRUED PENNCARE
20305 ACCRUED AETNA PA
20310 ACCRUED AETNA HMO/NJ
20315 ACCRUED AETNA MNGED CHOICE
20320 ACCRUED KEYSTONE
20325 ACCRUED AETNA HMO/DE
20400 ACCRUED DENTAL
20405 ACCRUED DENTAL PENN FACP
20410 ACCRUED DENTAL DMO
20500 ACCRUED OPTICHOICE VISION
20505 ACCRUED TRAD VISION
20510 ACCRUED VBOA VISION
20600 ACCRUED GRP TERM LIFE
20605 ACCRUED VOLUNTARY LIFE
20610 ACCRUED DEPENDANT LIFE
20620 AD&D (ADD TO PAY)
20625 AD&D PRE-TAX DEDUCT
20700 ACCRUED PRUDENTIAL
20705 ACCRUED TIAA CREF
20710 ACCRUED VANGUARD
20715 ACCRUED VALIC
20720 ACCRUED EQUITABLE
20725 ACCRUED LINCOLN
20730 ACCRUED COPELAND
20735 457(b) PAYROLL WITHHOLDNG
20799 ACCRUED RETIREMENT PLANS
20800 PARKING P/R WITHHOLDING
20801 TRIP TRANSIT P/R WITHHOLDING
20802 TRIP PARKING P/R WITHHOLDING
20803 UNIV PARKING P/R WITHHOLDING
20805 DUES P/R WITHHOLDING
20810 SAVINGS P/R WITHHOLDING
20815 PENNs WAY-UNITED WAY PR_WH
20816 PENNs WAY-CENTER RSPBL FND OTH PR_WH
20817 PENNs WAY-PENN DEVELOPMENT OTH PR_WH
20818 PENNs WAY-UNDESIGNATED
20820 EMPLOYEE EXP ACCTS WITHHOLDING
20825 FSA-HEALTH-ODD
20830 FSA-HEALTH-EVEN
20835 FSA-DEPEND-ODD
20840 FSA-DEPEND-EVEN
20845 ST DISABILITY P/R WITHHOLDING
20850 GARNISHMENTS
20890 PAYROLL ADJ HOLDING ACCT
20899 MISC. P/R WITHHOLDING

20900 Malp Primary - Curr
20901 PAID MALPRACTICE CLAIMS
20902 PAID MALPRACTICE LEGAL FEES
20903 Malp Tail - Curr
20904 Malp Excess Known - Curr
20905 CURR PORT - WORKER COMP COSTS
20907 CURR PORT - LONG TERM DISAB
20910 CURR PORT - POST RETIRE COSTS
20915 CURR PORT - DEFERREDACQPYMNTS
20920 ADVANCES: GRANTS & CONTRACTS
20921 ADV:Clinic Trial & Other Funds
20925 OTHER ADVANCES/DEPOSITS
20926 GRADUATE TUITION (Loan)
20927 EXCHANGE CHECKS
20928 Accrued Employee Tuition
20929 TUITION FORGIVENESS LIABILITY
20930 FEESPAYABLETOMEDICALSPECIALIST
20931 BlueX Clearing Univ
20935 ACCRUED INTEREST
20936 ML 2004 INT PAY
20937 ML 2002 INT PAY
20940 ACCRUED PROPERTY TAXES
20941 ACCRUED PARKING LOT TAX
20945 ACCRUED UTILITIES
20948 ACCRUED PPE
20950 ACCRUED PROFESSIONAL SERVICES
20955 ACCRUED PURCHASED SERVICES
20960 ACCRUED ADVERTISING
20965 ACCRUED BONUS/INCENTIVE
20966 ACCRUED INC/BONUS FY2007
20970 ACCRUED SEVERANCE
20971 ACCRUED BENEFITS
20972 ACCRUED ANNUITY PREMIUMS
20975 STATE SALES TAX
20980 ACCRUED INSURANCE
20985 DEFERRED REVENUE
20990 AUDIT GROUP REFUNDS
20991 AP CREDITS
20992 HELD CHECKS-LIABILITY
20998 ACCRUED EXPENSES - TOPSIDE
20999 MISC ACCRUED EXPENSES
21000 NOTES PAYABLE CURRENT-POST
21009 NOTES PAYABLE, CURRENT-TOPSIDE
21500 LONG-TERM DEBT,CURRENT
21501 Capital Leases, Current
21509 LONG-TERM DEBT,CURR - TOPSIDE
22000 3RDPARTYSETT&ADV,CURR-POST
22009 3RDPARTYSETT&ADV,CURR-TOPSIDE
23000 DUE TO UNIVERSITY
23050 DUE TO SOM

23100 DUE FROM UNIVERSITY-BEG BAL
23200 MISC A/R ACCRUALS
23205 MISC DONATIONS ACRLS
23210 RESRCH OVHD ACCRUALS
23215 ENDWMNT A/R FUND ACR
23220 ENDWMNT INCOME ACRLS
23225 DNTL SCHL STRLZ ACRL
23230 BLOCKLEY HALL ACRLS
23235 INPAT B/C ACCRUALS
23240 OUTPAT B/C ACCRUALS
23300 MISC A/R CHARGES
23305 MISC DONATIONS CHGS
23310 RSRCH OVHD CHARGES
23315 ENDWMNT A/R FUND CHG
23320 ENDWMNT INCOME CHRGS
23325 DNTL SCH STRLZTN CHG
23330 BLOCKLEY HALL CHARGS
23335 INPAT B/C CHARGES
23340 OUTPAT B/C CHARGES
23400 DUE TO UNIVERSITY-BEG BAL
23500 SALARY ACCRUAL
23501 DNTL SCHL RES ACRLS
23502 PROF SAL ACCRLS
23503 UNEMPLY COMP ACRLS
23504 WORKER COMP ACCRLS
23505 ADF ACCRUALS
23506 TUITION COMP ACCRLS
23507 INS COMP ACCRUALS
23508 INTERNAL AUDIT ACRL
23509 LEGAL AFFAIR ACCRUAL
23510 INTEREST ACCRUALS
23511 SHAMS ACCRUALS
23512 PENN TWR DEBT ACRLS
23513 MED CTR88 ACCRUALS
23514 NURSING ED BLDG ACRL
23515 PARKING ACCRUALS
23516 RALSTON HOUSE ACRLS
23517 RESRCH PARK ACRLS
23518 SCHYLKLL RNT801 ACRL
23519 UNIV OVERHEAD ACRLS
23520 ARCHIVES ACCRUALS
23521 POSTAGES ACCRUALS
23522 PUBLICATION ACCRUALS
23523 UTILITY ACCRUALS
23524 HYPERBARIC MED ACRLS
23525 UNDISTRB I/F PMT ACR
23526 MISC LIABLTY ACRUALS
23600 SALARY CHARGES
23601 DNTL SCHL RES CHRGS
23602 PROF SALARY CHARGES

23603 UNEMPLOY COMP CHRGS
23604 WORKER COMP CHARGES
23605 ADF CHARGES
23606 TUITION COMP CHRGS
23607 INS COMP CHARGES
23608 INTERNAL AUDIT CHRGS
23609 LEGAL AFFAIR CHARGES
23610 INTEREST CHARGES
23611 SHAMS CHARGES
23612 PENN TWO DEBT CHARGS
23613 MED CTR88 CHARGES
23614 NURSING ED BLDG CHGS
23615 PARKING CHARGES
23616 RALSTON HOUSE CHRGS
23617 RESRCH PARK CHARGES
23618 SCHYLKLL RNT801 CHGS
23619 UNIV OVERHEAD CHGS
23620 ARCHIVES CHARGES
23621 POSTAGES CHARGES
23622 PUBLICATION CHARGES
23623 UTILITY CHARGES
23624 HYPERBARIC MED CHGS
23625 UNDISTRB I/F PMT CHG
23626 MISC LIABLTY CHARGES
23700 GROUP PRACTICE-SUMMARY
23999 DUE TO UNIV, CURRENT - TOPSIDE
24000 OTHER CURRENT LIAB
24030 DUE TO CHOP
24035 DUE TO VA
24100 OCL-ESCHEAT-AP
24200 OCL-ESCHEAT-PAYROLL
24299 OTHER CURRENT LIAB - TOPSIDE
24500 Collateral due to Broker
24510 LIAB ASSOC W/ASSETS HELD FOR SALE
24900 INTERCO LIAB-CPUP
24905 INTERCO LIAB-CCA
24910 INTERCO LIAB-CHCA
24915 INTERCO LIAB-HUP
24920 INTERCO LIAB-PMC
24925 INTERCO LIAB-PHX
24930 INTERCO LIAB-PAH
24935 INTERCO LIAB-WISSA
24940 INTERCO LIAB-FRMC
24945 INTERCO LIAB-CORP
24950 INTERCO LIAB-DELANCEY
24955 INTERCO LIAB-BFC
24999 INTERCO LIAB-TOPSIDE
25000 SERIES 1994C DELANCY CORP
25001 PHEFA SERIES A OF 1994-PREMIUM
25002 PHEFASERIESAOF1994-AMORTOFPREM

25010 PHEFA SERIES B OF 1994
25020 PHEFA SERIES A&B OF 1996-DEBT
25021 PHEFA SERIES A&B OF 1996-DISC
25022 PHEFASERIESA&B1996-AMORTOFDISC
25030 PHEFA SERIES A OF 1998-DEBT
25031 PHEFA SERIES A OF 1998-PREMIUM
25032 PHEFASERIESAOF1998-AMORTOFPREM
25040 SERIES 2004 ML PRIVATE PLACEMENT
25050 SERIES 2002 ML PRIVATE PLACEMENT
25060 PHEFA SERIES C OF 1996
25070 SERIES 2004 BOA
25100 SERIES 2005 A Debt
25101 OIP 2005A
25102 AMORT OIP 2005A
25103 INS&REMARKTNG FEES 2005A
25104 AMORT INS&REMKT FEES 2005A
25110 SERIES 2005 B Debt
25111 OIP 2005B
25112 AMORT OIP 2005B
25113 INS&REMARKTNG FEES 2005B
25114 AMORT INS&REMKT FEES 2005B
25120 SERIES 2005 C DEBT
25121 OIP 2005C
25122 AMORT OIP 2005C
25123 INS REMARKETING FEES2005C
25124 AMORT INS&REMKTNG FEES2005C
25130 SERIES 2005 D DEBT
25131 OIP 2005D
25132 AMORT OIP 2005D
25133 INS REMARKETING FEES2005D
25134 AMORT INS&REMKTNG FEES2005D
25700 TERM LOAN
25800 CAPITAL LEASES
25801 Capital Leases, 2002
25998 LTD - TOPSIDE
25999 LESS CURRENT PORTION OF LTD
26000 NP, LESS CURRENT PORTION
26009 NP, LESS CURR PORTION -TOPSIDE
26900 DUE TO CPUP - NON-CURRENT
26940 DUE TO FRMC - NON-CURRENT
26949 DUE TO OTHER ENTITIES-TOPSIDE
27000 MEDICARE-2008
27005 MEDICARE-1991
27010 MEDICARE-1992
27015 MEDICARE-1994
27020 MEDICARE-1995
27025 MEDICARE-1996
27030 MEDICARE-1997
27035 MEDICARE-1998
27040 MEDICARE-1999

27045 MEDICARE-2000
27050 MEDICARE-2001
27052 Medicare-2002
27053 Medicare-2003
27054 Medicare-2004
27055 Medicare-2005
27056 Medicare-2006
27057 Medicare-2007
27100 MEDICAID-1989
27105 MEDICAID-1990
27110 MEDICAID-1991
27115 MEDICAID-1992
27118 MEDICAID-1996
27119 MEDICAID-1997
27120 MEDICAID-1998
27125 MEDICAID-1999
27130 MEDICAID-2000
27135 MEDICAID-2001
27152 Medicaid-2002
27153 Medicaid-2003
27190 MA Comm Access Funds
27195 Medicaid-Tobacco Settlement
27199 MEDICAID-MED ED RESERVE
27200 BLUE CROSS-1991
27205 BLUE CROSS-1992
27210 BLUE CROSS-1995
27215 BLUE CROSS ADVANCE
27220 BLUE CROSS UNAMORTIZEDDISCOUNT
27225 PRUDENT BUYER RESERVE
27300 HEALTHPASS-INPATIENT
27305 HEALTHPASS-OUTPATIENT
27310 AR/EMERGENCY ROOM PROF FEE-PY
27315 A/R-ADULT DAY HEALTH
27320 A/R M/C PT B RADIOLOGY PF 8
27325 COMMONWEALTH OF PA-COUNTY M
27330 A/R CMH OUT-PAT PART HOSP-LIAB
27400 3RD PARTY RESERVE
27499 3RDPARTYSET&ADV,LESCUR-TOPSIDE
27999 LESSCURRPOR-3RDPARTYSETT&ADV
28000 DUE TO UNIV, NON-CURR - POST
28009 DUE TO UNIV, NON-CURR-TOPSIDE
29000 DEFERREDACQUISITNPYMNT,NONCURR
29100 DISABILITY, NON-CURRENT
29205 Malp Primary, Non Curr
29210 Malp Tail, Non Curr
29215 Malp Known Excess, Non Curr
29220 Malp IBNR Excess, Non Curr
29225 Malp Exhausted Coverage
29300 PENSION
29301 Pension-Add'l Min Pension Liab

29400 POSTRETIREMENT BENEFIT LIAB,NC
29409 POSTRETIRE BEN LIAB, TOPSIDE
29500 WORKERS COMP, NON-CURRENT
29600 FUNDS HELD FOR OTHERS
29602 FUNDS HELD FOR OTHERS UNRL G/L
29700 DEFERRED REVENUE-NON CURRENT
29800 ASSET RETIRE LIAB(FIN47)
29900 MISC NON-CURRENT LIABILITIES
29999 NON-CURRENT LIAB - TOPSIDE
30000 UNRESTRICTED NET ASSETS
30105 TRANSFERS TO/FROM CPUP
30110 TRANSFERS TO/FROM CCA
30115 TRANSFERS TO/FROM HUP
30120 TRANSFERS TO/FROM PMC
30125 TRANSFERS TO/FROM PHX
30130 TRANSFERS TO/FROM PAH
30135 TRANSFERS TO/FROM WISSA
30140 TRANSFERS TO/FROM CORP
30199 TRANSFERS OTH ENTITIES TOPSIDE
30200 TRANSFERS TO/FROM UNIV
30250 TRANSFERS TO/FROM SOM
30299 TRANSFERS TO/FROM UNIV TOPSIDE
30300 TRANSFERS TO/FR EXTRNL SOURCE
30399 TRANSFERS TO/FR EXTRNL TOPSIDE
30400 UR-NETASSETSRELFROMRESTRICTION
30499 UR-NA RELEASED TOPSIDE
30800 SFAS158/Addl Minimum Pension Liability
31000 TEMP RESTRICTED NET ASSETS
31200 TR - Transfer to/from Univ
31250 TR - Transfer to/from SOM
31299 TR - Transfer Univ Topside
31300 Transfer to External Source (TR)
31400 TR-NetAssetsReleased-Operation
31405 TR-Net Assets Released-Equip
31406 TR-NetAssets Released-Eq
31410 TR-Transfer to SPF
31420 TR-Transfer from SPF
31505 TR-CONTRIBUTIONS
31510 TR-INVESTMENT INCOME
31605 TR-REALIZED G/L
31610 TR-UNREALIZED G/L
32000 PERM RESTRICTED NET ASSETS
32200 PR - Transfer to/from Univ
32250 PR - Transfer to/from SOM
32299 PR - Transfer Univ Topside
32300 Transfers to External Source (PR)
32505 PR-CONTRIBUTIONS
32510 PR-INVESTMENT INCOME
32605 PR-REALIZED G/L
32610 PR-UNREALIZED G/L

39995 Error Suspense - PR/AP
39996 Error Suspense - SMS
39997 ERROR SUSPENSE
39998 UNDISTRIBUTED RETAINED EARNING
39999 RETAINED EARNINGS
3rdpartysett&adv,less curr por
3rdpartysett&advance,current
40000 IP REV-GROSS CHARGES
40050 Patient Days (OLD)
40100 IP REV-MEDICARE
40101 IP CON-MEDICARE
40102 IP OTHER-MEDICARE-DENIALS
40103 IP OTHER-MEDICARE-COURTESYDISC
40104 IP OTHER-MEDICARE-ADMIN ADJUST
40200 IP REV-MEDICAID
40201 IP CON-MEDICAID
40202 IP OTHER-MEDICAID-DENIALS
40203 IP OTHER-MEDICAID-COURTESYDISC
40204 IP OTHER-MEDICAID-ADMIN ADJUST
40300 IP REV-MEDICAID MANAGED CARE
40301 IP CON-MEDICAID MANAGED CARE
40302 IP OTHER-MEDICAID MC-DENIALS
40303 IP OTHER-MEDICAID MC-COURTDISC
40304 IP OTHER-MEDICAID MC-ADMADJUST
40400 IP REV-BLUE CROSS
40401 IP CON-BLUE CROSS
40402 IP OTHER-BLUE CROSS-DENIALS
40403 IP OTHER-BLUE CROSS-COURTDISC
40404 IP OTHER-BLUE CROSS-ADMADJUST
40500 IP REV-COMMERCIAL
40501 IP CON-COMMERCIAL
40502 IP OTHER-COMMERCIAL-DENIALS
40503 IP OTHER-COMMERCIAL-COURTDISC
40504 IP OTHER-COMMERCIAL-ADMADJUST
40600 IP REV-MNGD CARE-GENERAL
40601 IP CON-MNGD CARE-GENERAL
40602 IP OTHER-GENERAL-DENIALS
40603 IP OTHER-GENERAL-COURTESYDISC
40604 IP OTHER-GENERAL-ADMIN ADJUST
40610 IP REV-MNGD CARE-AETNA
40611 IP CON-MNGD CARE-AETNA
40612 IP OTHER-AETNA-DENIALS
40613 IP OTHER-AETNA-COURTESYDISC
40614 IP OTHER-AETNA-ADMIN ADJUST
40620 IP REV-MNGD CARE-KEYSTONE
40621 IP CON-MNGD CARE-KEYSTONE
40622 IP OTHER-KEYSTONE-DENIALS
40623 IP OTHER-KEYSTONE-COURTESYDISC
40624 IP OTHER-KEYSTONE-ADMIN ADJUST
40630 IP REV-MNGD CARE-KEYSTONEMERCY

40631 IP CON-MNGD CARE-KEYSTONEMERCY
40632 IP OTHER-KEYSTONEMERCY-DENIALS
40633 IPOTHER-KEYSTONEMERCY-COURTDIS
40634 IPOTHER-KEYSTONEMERCY-ADMADJ
40700 IP REV-MEDICARE MANAGED CARE
40701 IP CON-MEDICARE MANAGED CARE
40702 IP MEDICARE MNGD CARE DENIALS
40703 IP MEDICARE MNGD CARE CrtsyDsc
40704 IP MEDICARE MNGD CARE ADMN ADJ
40900 IP REV-SELF PAY
40901 IP CON-SELF PAY
40902 IP OTHER-SELF PAY-DENIALS
40903 IP OTHER-SELF PAY-COURTESYDISC
40904 IP OTHER-SELF PAY-ADMIN ADJUST
40905 IP OTHER-SELF PAY-FREE CARE
40999 IP REV - TOPSIDE
41000 IP SNF REV-GROSS CHARGES
41100 IP SNF REV-MEDICARE
41101 IP SNF CON-MEDICARE
41102 IP-SNF-OTHER-MEDICARE-DENIALS
41103 IP-SNF-OTHER-MDCR-COURTESYDISC
41104 IP-SNF-OTHER-MDCR-ADMIN ADJUST
41200 IP SNF REV-MEDICAID
41201 IP SNF CON-MEDICAID
41202 IP-SNF-OTHER-MEDICAID-DENIALS
41203 IP-SNF-OTHER-MDCD-COURTESYDISC
41204 IP-SNF-OTHER-MDCD-ADMIN ADJUST
41300 IP SNF REV-MEDICAID MNGD CARE
41301 IP SNF CON-MEDICAIDMANAGEDCARE
41302 IPSNFOTHER-MMC-DENIALS
41303 IPSNFOTHER-MMC-COURTESYDISC
41304 IPSNFOTHER-MMC-ADMINADJUST
41400 IP SNF REV-BLUE CROSS
41401 IP SNF CON-BLUE CROSS
41402 IPSNFOTHER-BLUE CROSS-DENIALS
41403 IPSNFOTHER-BLUECROSS-COURTDIS
41404 IPSNFOTHER-BLUECROSS-ADMINADJ
41500 IP SNF REV-COMMERCIAL
41501 IP SNF CON-COMMERCIAL
41502 IP-SNF-OTHER-COMM-DENIALS
41503 IP-SNF-OTHER-COMM-COURTESYDISC
41504 IP-SNF-OTHER-COMM-ADMIN ADJUST
41600 IP SNF REV-MNGD CARE-GENERAL
41601 IP SNF CON-MNGD CARE-GENERAL
41602 IP-SNF-OTHER-GENERAL-DENIALS
41603 IP-SNF-OTHER-GEN-COURTESYDISC
41604 IP-SNF-OTHER-GEN-ADMIN ADJUST
41610 IP SNF REV-MNGD CARE-AETNA
41611 IP SNF CON-MNGD CARE-AETNA
41612 IP-SNF-OTHER-AETNA-DENIALS

41613 IP-SNF-OTHER-AETNA-COURTDISC
41614 IP-SNF-OTHER-AETNA-ADMINADJUST
41620 IP SNF REV-MNGD CARE-KEYSTONE
41621 IP SNF CON-MNGD CARE-KEYSTONE
41622 IP-SNF-OTHER-KEYSTONE-DENIALS
41623 IPSNFOTHER-KEYSTONE-COURTDISC
41624 IPSNFOTHER-KEYSTONE-ADMINADJ
41630 IPSNFFREV-MNGDCARE-KEYSTNEMERCY
41631 IPSNFCON-MNGDCARE-KEYSTNEMERCY
41632 IPSNFOTHER-KM-DENIALS
41633 IPSNFOTHER-KM-COURTESYDISC
41634 IPSNFOTHER-KM-ADMINADJUST
41700 IP SNF REV-MEDICARE MGD CARE
41701 IP SNF CON-MEDICARE-MGD CARE
41702 SNF MEDICARE MNGD CARE DENIALS
41703 SNF MEDICARE MNGD CRE CrtsyDsc
41704 SNF MEDICARE MNGD CRE ADMN ADJ
41900 IP SNF REV-SELF PAY
41901 IP SNF CON-SELF PAY
41902 IP-SNF-OTHER-SELF PAY-DENIALS
41903 IPSNFOTHER-SELPAY-COURTDISC
41904 IPSNFOTHER-SELPAY-ADMINADJUST
41905 IPSNFOTHER-SELF PAY-FREE CARE
41999 IP SNF REV - TOPSIDE
42000 OP REV-GROSS CHARGES
42100 OP REV-MEDICARE
42101 OP CON-MEDICARE
42102 OP OTHER-MEDICARE-DENIALS
42103 OP OTHER-MEDICARE-COURTESYDISC
42104 OP OTHER-MEDICARE-ADMIN ADJUST
42200 OP REV-MEDICAID
42201 OP CON-MEDICAID
42202 OP OTHER-MEDICAID-DENIALS
42203 OP OTHER-MEDICAID-COURTESYDISC
42204 OP OTHER-MEDICAID-ADMIN ADJUST
42300 OP REV-MEDICAID MANAGED CARE
42301 OP CON-MEDICAID MANAGED CARE
42302 OP OTHER-MEDICAID MC-DENIALS
42303 OP OTHER-MEDICAID MC-COURTDISC
42304 OP OTHER-MEDICAID MC-ADMADJUST
42400 OP REV-BLUE CROSS
42401 OP CON-BLUE CROSS
42402 OP OTHER-BLUE CROSS-DENIALS
42403 OPOTHER-BLUECROSS-COURTESYDISC
42404 OPOTHER-BLUECROSS-ADMIN ADJUST
42500 OP REV-COMMERCIAL
42501 OP CON-COMMERCIAL
42502 OP OTHER-COMMERCIAL-DENIALS
42503 OP OTHER-COMM-COURTESYDISC
42504 OP OTHER-COMM-ADMIN ADJUST

42600 OP REV-MNGD CARE-GENERAL
42601 OP CON-MNGD CARE-GENERAL
42602 OP OTHER-GENERAL-DENIALS
42603 OP OTHER-GENERAL-COURTESYDISC
42604 OP OTHER-GENERAL-ADMIN ADJUST
42610 OP REV-MNGD CARE-AETNA
42611 OP CON-MNGD CARE-AETNA
42612 OP OTHER-AETNA-DENIALS
42613 OP OTHER-AETNA-COURTESYDISC
42614 OP OTHER-AETNA-ADMIN ADJUST
42620 OP REV-MNGD CARE-KEYSTONE
42621 OP CON-MNGD CARE-KEYSTONE
42622 OP OTHER-KEYSTONE-DENIALS
42623 OP OTHER-KEYSTONE-COURTESYDISC
42624 OP OTHER-KEYSTONE-ADMIN ADJUST
42630 OP REV-MNGD CARE-KEYSTONEMERCY
42631 OP CON-MNGD CARE-KEYSTONEMERCY
42632 OP OTHER-KEYSTONEMERCY-DENIALS
42633 OP OTHER-KM-COURTESYDISC
42634 OP OTHER-KM-ADMIN ADJUST
42700 OP REV-MEDICARE MANAGED CARE
42701 OP CON-MEDICARE MANAGED CARE
42702 OP MEDICARE-MNGD CARE DENIALS
42703 OP MEDICARE-MNGD CARE CrtsyDsc
42704 OP MEDICARE-MNGD CARE ADMN ADJ
42900 OP REV-SELF PAY
42901 OP CON-SELF PAY
42902 OP OTHER-SELF PAY-DENIALS
42903 OP OTHER-SELF PAY-COURTESYDISC
42904 OP OTHER-SELF PAY-ADMIN ADJUST
42905 OP OTHER-SELF PAY-FREE CARE
42990 CMH - NET PATIENT INCOME
42991 CMH - COUNTY INCOME
42995 BEHAV HEALTH - GROSS CHARGES
42996 BEHAV HEALTH - ALLOWANCE
42998 OP BEHAV REV - TOPSIDE
42999 OP REV - TOPSIDE
43000 PHYSICIAN FFS-GROSS CHARGES
43010 PHYSICIAN FFS-CHRGSPATCARETRNS
43100 PHYSICIAN FFS-BUSINESS ADJUST
43110 PHYSICIAN FFS-CHARITY CARE
43120 PHYSICIAN FFS-DISCOUNTS
43130 PHYSICIANFFS-CONTPATCARETRANS
43140 PHYSICIANFFS-IBC EQUALIZATION ADJ
43150 PHYSICIANFFS-SYSTEMCONTRACTUAL
43160 PHYSICIANFFS-MANUALCONTRACTUAL
43999 PHYSICIAN FFS-TOPSIDE
44000 CAPITATED-BASE
44050 CAPITATED-COPAYMENTS
44100 CAPITATED-INCENTIVE

44999 CAPITATED - TOPSIDE
46998 THIRD PARTY SETT-TOPSIDE
46999 THIRD PARTY SETT-GENERAL
49000 PREMIUM REVENUE-POST
49009 PREMIUM REVENUE-TOPSIDE
50000 OOR-INTERENTITY TRANSFERS-HUP
50100 OOR-INTERENTITY TRANSFERS-PMC
50200 OOR-INTERENTITY TRANSFERS-PHX
50300 OOR-INTERENTITY TRANSFERS-PAH
50800 OOR-PRO FEES GTY (DIFFERENTIAL)
50810 OOR-PRO FEES GTY(TECH SUPPORT)
50999 OOR-OTHER INTERENTITYTRANSFERS
51000 OOR-ADMINISTRATIVE FEES
51100 OOR-CAFETERIA - GENERAL
51110 OOR-CAFETERIA-EMPLOYEE MEALS
51120 OOR-CATERING
51200 OOR-COMMISSIONS
51300 OOR-DENTALSCHOOLSTERILIZATION
51400 OOR-EDUCATIONALPROGRAMS/SEMNRS
51401 OOR-EXPECTANT PARENTS
51402 OOR-INFANT AND ADULT CPR
51403 OOR-SIBLING PREPARATION
51404 OOR-STOP SMOKING PROGRAMS
51405 OOR-DIETARY CONSULT INCOME
51499 OOR-OTHEREDUCPROGRAMS/SEMINARS
51500 OOR-EXTRNL-FACULTYSALARYREIMB
51600 OOR-EXTRNL-NON-FAC SALARYREIMB
51700 OOR-FAC RENTAL-HOSPITAL PROPER
51799 OOR-FACILITIES RENTAL-OTHER
51800 OOR-GIFT SHOP
51810 OOR-G/L on Sale of Equip Oper
51900 OOR-HOTEL
52000 OOR-INVESTIGATIONAL DRUGS
52100 OOR-LAUNDRY AND LINEN
52200 OOR-MAPS EQUALIZATION
52300 OOR-MED SUPP/DRUGSALES-OTHER
52400 OOR-NURSING HOMES
52500 OOR-OTHER MGMT SERVICES FEES
52600 OOR-PARKING-GENERAL
52610 OOR-PARKING-PARK PASS
52620 OOR-PARKING-VALET
52700 OOR-PROFESSIONAL SERVICES
52800 OOR-PURCHASE DISCOUNTS
52900 OOR-RESEARCH RECOVERY
53000 OOR-RESIDENTS/HOUSESTAFF
53100 OOR-SPONSORED_PROGRAMS/GRANTS
53200 OOR-TELEPHONE
53300 OOR-TELEVISION
53400 OOR-VENDING
53500 OOR-MALPRACTICE REIMBURSEMENT

53600 OOR-AMENITIES
53700 OOR-CPUP SOM
54100 IET Purchased Services-HUP
54101 IET Purchased Services-PMC
54103 IET Purchased Services-PAH
54104 IET Purchased Services-CORPORATE
54105 IET Purchased Services-PHC&HS
54108 IET Purchased Services-CPUP
54109 IET Purchased Services-Other
56000 Sponsored Programs & Grants
57998 OOR - TOPSIDE
57999 MISC. OOR-EXTERNAL
58000 INVEST INC-CENTRALIZEDTREASURY
58005 INVEST INC-GENERAL
58010 INVEST INC-HELD-BY-TRUSTEE
58015 INVEST INC-QUASI-ENDOWMENTS
58020 INVEST INC-ENDOWMENTS
58025 INVEST INC-SPECIFIC PURPOSE
58030 INVEST INC-CAPITAL GRANTS
58040 CONSTRUCTION FUND INTEREST INC
58099 INVESTMENT INCOME-OTHER
58999 INVESTMENT INCOME-TOPSIDE
59000 NARELEASEDFRRESTR-OP-POST
59009 NARELEASEDFRRESTR-OP-TOPSIDE
60000 CCA PHYSICIAN-BASE PAY
60005 CCA PHYSICIAN-INCENTIVES/BONUS
60006 CCA PHYSICIAN-Accrd Incentive
60015 CCA PHYSICIAN-SICK
60030 CCA PHYSICIAN-HOLIDAY
60035 CCA PHYSICIAN-VACATION
60040 CCA PHYSICIAN-HOLIDAY ACCRUAL
60045 CCA PHYSICIAN-VACATION ACCRUAL
60050 CCA PHYSICIAN-OTHERNON-PRODUCT
60090 CCA PHYSICIAN-ADJUSTMENT
60095 CCA PHYSICIAN-ACCRD PROD
60096 CCA PHYSICIAN-ACCRD NONPROD
60099 CCA PHYSICIAN-OTHER
60900 CPUP PHYSICIAN-BASE PAY
60905 CPUP PHYSICIAN-INCENTIVE/BONUS
60906 CPUP PHYSICIAN-VAR PAY UNIV
60910 CPUP PHYSICIAN-TUITION
60915 CPUP PHYSICIAN-CAR ALLOWANCE
60920 CPUP PHYSICIAN-VA GROSS-UP
60925 CPUP PHYSICIAN-LTD GROSS-UP
60990 CPUP PHYSICIAN-UNIVERSITY
60999 CPUP PHYSICIAN-OTHER
61000 HOSPITAL BASED-BASE PAY
61002 HOSPITAL BASED-HOLIDAY WORKED
61005 HOSPITAL BASED-INCENTIVES/BONU
61010 HOSPITAL BASED-OVERTIME

61015 HOSPITAL BASED-SICK
61025 HOSPITAL BASED-ON CALL
61030 HOSPITAL BASED-HOLIDAY
61035 HOSPITAL BASED-VACATION
61040 HOSPITAL BASED-HOLIDAY ACCRUAL
61045 HOSPITAL BASED-VACATION ACCRUA
61095 HOSPITAL BASED-OTHRNON-PRODTIM
61099 HOSPITAL BASED-OTHER PROD TIME
61900 UnivNon-Physician-Base-FT
61901 UnivNon-Physician-Base-PT
61905 UnivNon-Physician-Incent/Bonus
61910 UnivNon-Physician-Overtime
61915 UnivNon-Physician-Sick
61925 UnivNon-Physician-On Call
61930 UnivNon-Physician-Holiday
61935 UnivNon-Physician-Vacation
61940 UnivNon-Physician-Hol Accrual
61945 UnivNon-Physician-Vac Accrual
61995 UnivNon-Physician-OthrNon-Prod
61999 UnivNon-Physician-OthrProd
62000 OTHER PROVIDERS-BASE PAY
62005 OTHER PROVIDERS-INCENT/BONUS
62015 OTHER PROVIDERS-SICK
62030 OTHER PROVIDERS-HOLIDAY
62035 OTHER PROVIDERS-VACATION
62040 OTHER PROVIDERS-HOL ACCRUAL
62045 OTHER PROVIDERS-VAC ACCRUAL
62090 OTHER PROVIDERS-ADJUSTMENT
62095 OTHER PROVIDERS-ACCRD PROD
62096 OTHER PROVIDERS-ACCRD NONPROD
62099 OTHER PROVIDERS-OTHER
62100 TEMPORARY STAFF-POST
62900 Payroll Accrual-System
62901 Payroll Accrual - Manual
62902 Payroll Accrual-System Non Prod
62903 Payroll Accrual-System Prod
62905 Payroll Accrual - Incentives
62910 Payroll Adjustments
62915 Shift Differential
62916 Outsourced Employees
62920 Resident Exceeds Program Limit
62950 Available Hours - 5 day week
62970 Available Hours - 7 day week
62971 Temp Staff Avail Hrs
62972 Pay Period Hours
62998 Payroll Do Not Use
62999 SAL AND WAGE - TOPSIDE
63000 EMP BENEFITS-AETNA HMO
63001 AETNA HMO EE CONTRIBUTIONS
63005 EMP BENEFITS-AETNA QPOS

63006 AETNA QPOS EE CONTRIBUTIONS
63007 EMP BEN-AETNA POS RETIREE(U65)
63010 EMP BENEFITS-CHA INTERNAL
63015 EMP BENEFITS-GRTRATLAN-QUALMED
63020 EMP BENEFITS-KEYSTONE EXTERNAL
63021 KEYSTONE EMPLOYEE CONTRIBUTNS
63025 EMP BENEFITS-KEYSTONE INTERNAL
63030 EMP BENEFITS-PENNCAREEXTERNAL
63031 PENNCARE EMPLOYEE CONTRIBUTNS
63035 EMP BENEFITS-PENNCAREINTERNAL
63040 EMP BENEFITS-PENN BEHAVIORAL HEALTH
63090 EMP BENEFITS-OTHER MEDICAL
63099 EMP BENEFITS-COBRA-POST
63100 EMP BENEFITS-DELTA DENTAL
63101 DELTA EMPLOYEE CONTRIBUTIONS
63105 EMP BENEFITS-DENTAL PENN FAC
63106 PENN FAC DNTL EMPLEE CNTRBUTNS
63110 EMP BENEFITS-DENTAL DMO
63111 DMO DNTL EMPLOYEE CONTRIBUTNS
63200 EMP BENEFITS-DAVIS VISION STD
63201 DAVIS VISION STD CONTRIBUTIONS
63205 EMP BENEFITS-DAVIS VISION PREMIUM
63206 DAVIS VISION PREMIUM CONTRBTNS
63210 EMP BENEFITS-VBOA
63211 VBOA EMPLOYEE CONTRIBUTIONS
63300 EMP BENEFITS-PRESCRIPTION
63301 EMP BEN RETIREE Rx (U65)
63302 EMP BEN-POST RETIRE RxSUB
63400 EMP BENEFITS-EMP ASSIST PROGS
63401 EMP BEN BEHAV HLTH RETIREE U65
63500 EMP BENEFITS-LIFE
63501 LIFE EMPLOYEE CONTRIBUTIONS
64100 EMP BENEFITS-65SPECMAJMEDPREM
64105 EMP BENEFITS-65 BC COST PLUS
64110 EMP BENEFITS-65 BLUE SHIELD
64115 EMP BEN-U65 RETIREE PC DOMESTIC
64120 EMP BEN-UNDER 65 RETIREE PC
64125 EMP BENEFITS-POSTRETIREHEALTH
64130 EMP BENEFITS-AETNA/USHC GOLDEN
64135 EMP BENEFITS-AMERIHEALTH
64140 EMP BENEFITS-KEYSTONE65 CHOICE
64141 EMP BENEFITS-RETIREE KEYS POS
64145 EMP BENEFITS-RETIREESICKBONUS
64150 EMP BENEFITS-POST RETIRE PRESC
64160 EMP BEN-POST RETIRE LIFE
64200 EMP BENEFITS-RETIREMENT PLAN
64205 EB-DEFINED CONTR PENSION
64210 EMP BENEFITS-SERP
64211 EMP BENEFITS-PENSION CPUP PHYS
64212 EMP BENEFITS-SERP CPUP PHYS

64220 EMP BENEFITS-OTHER PENSIONS
64250 EMP BENEFITS-TIAA-CREF PLAN
64260 EMP BENEFITS-VANGUARD
64270 EMP BENEFITS-SPLIT DOLLAR PREM
64280 EMP BENEFITS-457(b) PENS PLAN
65000 EMP BENEFITS-FICA
65001 EMP BENEFITS-FICA CPUP PHYS
65002 EMP BENEFITS-FICA CCA
65005 EMP BENEFITS-SUI
65010 EMP BENEFITS-OTHER SOCIAL SEC
65014 EMP BENEFITS-ACCRUED TAXES
65015 EMP BENEFITS-OTHER TAXES
66000 EMP BENEFITS-SHORT-TERM DISAB
66001 STD EMPLOYEE CONTRIBUTIONS
66005 EMP BENEFITS-LONG-TERM DISAB
66010 EMP BENEFITS-NJ STATE DISAB
66100 EMP BENEFITS-WORKER'S COMP
66105 EMP BENEFITS-OTHER WORKERCOMP
69000 EMP BENEFITS-FUNCTIONS & AWARDS
69100 EMP BEN-CREDIT BEARING TUITION
69110 EMP BENEFITS-TUITION CPUP PHYS
69120 EMP BENEFITS-L&D CPUP PHYS
69130 EMP BEN-TUITION FORGIVENESS
69140 EMP BEN-CAREERDEVELOPMENTPROG
69150 EMP BEN-PROF DVLPT/NON-CREDIT
69200 EMP BENEFITS-COMPOSIT CREDITS
69210 EMP BENEFITS-COMPOSIT DEDUCTS
69300 EMP BENEFITS-ALLOC FRINGE BEN
69301 EMP BENEFITS-Alloc Adjustment
69302 EMP BENEFITS-CBB RESIDUAL ALLOCATION
69305 EMP BENEFITS-EB SURCHARGE CPUP
69306 EMP BENEFITS-UNIV CPUP PHYS32%
69307 EMP BENEFITS-UNIV CPUP PHYS14%
69310 EMP BENEFITS-RES FRINGE BEN OB
69320 EMP BENEFITS-UNIVNONFAC EBS-FT
69321 EMP BENEFITS-UNIVNONFAC EBS-PT
69330 EMP BENEFITS-OUTSIDEFRINGEBEN
69340 EMP BENEFITS-SEVERANCE PAY
69350 EB-UNIVER NON-PHYSICIAN
69900 EMP BENEFITS-CONTINUATION CRED
69910 EMP BENEFITS-P/R DEDUCTION ADJ
69920 EMP BENEFITS-COMPASS
69930 EMP BENEFITS-PARKING
69998 EMP BENEFITS - TOPSIDE
69999 EMP BENEFITS-OTHER-POST
70000 DRUGS-ANESTHESIA AGENTS
70005 DRUGS-BLOOD FACTORS
70010 DRUGS-IV/IRRIGATION SOLUTIONS
70015 DRUGS-NON FORMULARY
70020 DRUGS-NEW TECHNOLOGY

70025 DRUGS-INPATIENT
70030 DRUGS-OUTPATIENT
70035 DRUGS-AMBULATORY CLINIC
70040 DRUGS-VACCINES
70090 DRUGS-COST TRANSFERS
70095 DRUGS-COST ADJ/SHRINKAGE
70099 DRUGS-OTHER
70100 MINOR EQUIP-DURABLE MED EQUIP
70105 MINOR EQUIP-MEDICAL OTHER
70110 MINOR EQUIP-NON MEDICAL
70115 NON-CAPITALIZED COSTS
70200 FOOD-BREAD
70205 FOOD-FRUITS & VEGETABLES
70210 FOOD-GENERAL DIETARY/GROCERIES
70215 FOOD-ICE CREAM
70220 FOOD-MEAT, FISH, EGG, DAIRY
70225 FOOD-MILK
70230 FOOD-NUTRITIONALSUPPLEMENTS PO
70235 FOOD-NUTRITIONAL SUPPLIES
70240 FOOD-SNACKS & CATERING
70290 FOOD-COST TRANSFERS
70291 FOOD-FLOOR STOCK TRANSFERS
70300 RED CROSS BLOOD
70301 ALL OTHER BLOOD
70302 BLOOD PRODUCTS
70303 BLOOD FACTOR
70310 X-RAY FILM
70320 IMPLANT CARDIO DEFIBRILLATOR
70322 Implantable Hardware
70324 IOL IMPLANTS (LENS ONLY)
70326 JOINTS - HIPS
70328 JOINTS - KNEES
70330 JOINTS - OTHER
70332 ORTHO IMPLANTS-OTHER
70334 PACEMAKERS
70336 SPINAL IMPLANTS
70337 ENDOVASCULAR STENT
70338 STENTS
70339 DRUG COATED STENTS
70340 VALVES
70341 VENTRICULAR ASSIST DEVICES
70349 IMPLANTS-OTHER
70350 INSTRUMENTS-REUSABLE
70355 INSTRUMENTS-DISPOSABLE
70360 BONE/TISSUE
70365 ORGAN ACQUISITION SUPPLIES
70450 CASTING & ORTHO SOFT GOODS
70451 CATHETERS & TUBES ALLIED PRODUCTS
70452 CONTRAST MEDIA
70453 Isotopes

70454 DIAG CATHETERS & GUIDEWIRES
70456 DRESSINGS & BANDAGES
70457 ENDOMECHANICALS
70458 ENT SUPPLIES
70460 GASES & OXYGEN
70461 GLOVES
70462 IV SUPPLIES & SETS
70463 MATERNITY PRODUCTS
70464 NEW TECHNOLOGY
70466 PACKS/DRAPES/GOWNS(DISPOSABLE)
70468 RADIATION MATERIALS
70470 REAGENTS/CONTROLS/STAINS/MEDIA
70471 SYRINGES & NEEDLES
70472 TRAYS
70474 WOUND CLOSURE-SUTURES/STAPLES
70476 RESPIRATORY SUPPLIES
70478 X-RAY SUPPLIES
70494 PURCHASE DISCOUNTS-SUPPLIES
70495 PatCare Suppl Bdgtd Reduction
70498 PAR EX INVENTORY ADJ
70499 OTHER MEDICAL SUPPLIES
70700 RESEARCH SUPPLIES
70800 ADD ON COSTS-ACTIVITY FEE
70802 ADD ON COSTS-CONSIGNMENT FEE
70804 ADD ON COSTS-LOANER FEE
70806 ADD ON COSTS-OMNICELL FEE
70808 ADD ON COSTS-RE-STOCKING FEE
70810 SUPPLIES-CHEMICALS
70812 SUPPLIES-COMPUTER SOFTWARE
70814 SUPPLIES-COMPUTER SUPPLIES
70815 SUPPLIES-PATIENT CHINA & GLASS
70816 SUPPLIES-FOODSERVPROD NON-DISP
70817 SUPPLIES-FOODSERVPROD
70818 SUPPLIES-FORMS
70820 SUPPLIES-FREIGHT
70822 SUPPLIES-FUEL COSTS
70824 SUPPLIES-HOUSEKEEPING
70826 SUPPLIES-JOURNALS/BOOKS
70828 SUPPLIES-LINEN/GARMENT-DISPOSE
70830 SUPPLIES-LINEN/GARMENTS-RE-USE
70832 SUPPLIES-OFFICE
70834 SUPPLIES-PHOTO FILM
70836 SUPPLIES-POSTAGE
70838 SUPPLIES-PRINTING
70839 SUPPLIES-MENU COST
70840 SUPPLIES-TELEPHONE
70841 SUPPLIES-SHARPS DISPOSAL SYSTEM
70880 CARPENTRY/LOCK SUPPLIES
70881 ELECTRICAL SUPPLIES
70882 HVAC SUPPLIES

70883 MISC MAINT/ENG SUPPLIES
70884 PLANT REPAIRS
70885 PLUMBING SUPPLIES
70890 SUPPLIES-OTHER-POST
70892 TRANSFER COST-COPY
70894 TRANSFER COST-POSTAGE
70896 TRANSFER COST-PRINTING
70899 TRANSFER COST-OTHER
70900 INVENTORY ADJUSTMENT-POST
70905 INVENTORY COST VARIANCE
70910 INVENTORY SHRINKAGE
70915 PHYSICAL INVENTORY VARIANCE
71000 PROFESSIONAL SERVICES-AUDIT
71005 PROFESSIONAL SERVICES-CONSULT
71010 PROFESSIONAL SERVICES-LEGAL
71015 PROFESSIONAL SERVICES-MEDICAL
71016 TEACHING&ADMIN-PRIVATE PHYS
71098 PRACTICE SUPPORT-PRIVATE PHYS
71099 PROFESSIONAL SERVICES-OTHER
72000 COLLECTION SERVICES
72005 FOOD SERVICES
72010 HOUSEKEEPING SERVICES
72015 INFO/DATA PROCESSING
72017 Transcription Services
72020 INFORMATION SYSTEMS SERVICES
72025 PATIENT TRANSPORT
72030 Waste Disposal
72035 EMP DRG SCR N & BKGRND CK
72099 OTHER PURCHASED SERVICES
73000 REPAIRS&MAINT - EQUIPSERVCONTR
73005 REPAIRS&MAINT - EQUIPMENT
73010 REPAIRS&MAINT - OTHERTHANEQUIP
74000 RENTALS&LEASES-PROPERTY
74001 Rentals&Leases-Reimbursement
74005 RENTALS&LEASES-COMPUTER EQUIP
74010 RENTALS&LEASES-DEMURRAGECYLNR
74015 RENTALS&LEASES-OTHER EQUIPMENT
75000 PROF ALLOW-BOOKS&PUBLICATIONS
75005 PROF ALLOW-DUES&SUBSCRIPTIONS
75010 PROF ALLOW-LICENSES
75015 PROF ALLOW-TRAVEL&ENTERTAINMNT
75020 PROF ALLOW-SEMINARS
75025 PROF ALLOW-SUPPLIES
75030 PROF ALLOW-MINOR EQUIPMENT
75035 PROF ALLOW-PARKING
75040 PROF ALLOW-RECRUITMENT
75090 PROF ALLOW-GENERAL
75099 PROF ALLOW-OTHER
78100 IET Purchased Services
79000 INTERENTITY TRANSFERS

79001 TEACHING & ADMIN - CPUP/CCA
79002 PRACTICE SUPPORT - CPUP/CCA
79010 DEAN'S FUND
79020 FUNDING POOL
79021 MAPS ADJUSTMENT
79030 PRACTICE OVERHEAD
79100 ADVERTISING AND RECRUITING
79110 AD AGENCY FEES
79120 GIVE-AWAYS ADVERTISING
79130 INTERNET ADVERTISING
79140 OUTDOOR ADVERTISING
79150 PRINT ADVERTISING
79160 RADIO ADVERTISING
79170 TELEVISION ADVERTISING
79180 OTHER ADVERTISING
79200 LIABILITY INSURANCE
79210 PROPERTY INSURANCE
79299 OTHER NON-MALPRACTICEINSURANCE
79300 TAXES-SALES & USE
79310 TAXES-FEDERAL EXCISE
79320 TAXES-OCCUPANCY
79330 TAXES-REAL ESTATE
79399 TAXES-OTHER
79400 TRAVEL & ENTERTAINMENT
79500 PARKING
79600 TELEPHONE - POST
79610 TRANSFER COST-TELEPHONE EQUIP
79620 TRANSFER COST-TELEPHONE USAGE
79630 TRANSFER COST-TELEPHONE LABOR
79700 PURCHASED DISCOUNTS
79900 DUES & LICENSES
79910 SUBSCRIPTIONS & BOOKS
79911 Other Prof Related-Nonfaculty
79920 BANK FEES
79950 INVOICE TOLERANCE
79951 RECEIPT WRITEOFF
79952 MATCH WRITEOFF
79998 SUPPLIESSERV - TOPSIDE
79999 OTHER MISC EXPENSES
80000 CAPITATED MEDICINE-POST
80009 CAPITATED MEDICINE-TOPSIDE
81000 DEPRECIATION
81050 AMORT-GOODWILL
81060 AMORT-FINANCING FEES
81070 AMORT-STARTUP COSTS
81999 DEPRAMORT - TOPSIDE
82000 Interest-Bonds Fixed
82004 Interest-Bonds Variable
82008 Remarketing Fees
82010 INTEREST-UNIVERSITY

82020 INTEREST-FOUNDATIONS
82030 Interest-Capital Lease
82099 OTHER INTEREST EXPENSE
82999 INTEREST EXPENSE-TOPSIDE
83000 MALPRACTICE-POST
83999 MALPRACTICE-TOPSIDE
84000 PROV FOR DOUBTFUL ACTS
84999 PROV FOR DOUBTFUL ACTS-TOPSIDE
85000 UNIVERSITY OVERHEAD-POST
86000 OVERHEAD -ELECTRIC
86010 OVERHEAD-STEAM
86020 ELECTRIC
86030 STEAM
86040 GAS/OIL
86050 WATER
86999 UTILITIES - TOPSIDE
87100 IET Academic-HUP
87101 IET Academic-PMC
87103 IET Academic-PAH
87108 IET Academic-CPUP
87109 IET Academic-Other
87200 IET Education-HUP
87201 IET Education-PMC
87203 IET Education-PAH
87208 IET Education-CPUP
87209 IET Education-Other
87300 IET Program Development-HUP
87301 IET Program Development-PMC
87303 IET Program Development-PAH
87308 IET Program Development-CPUP
87309 IET Program Development-Other
87400 IET Other-HUP
87401 IET Other-PMC
87403 IET Other-PAH
87404 IET Other-CORPORATE
87405 IET Other-PHC&HS
87408 IET Other-CPUP
87409 IET Other-Other
87700 SOM - SUPPORT
88000 CORPORATE SERVICES - POST
88100 ACTIVITY REFERENCE
88999 CORPORATE SERVICES - TOPSIDE
89001 RETIREMENT CURTAILMENT
89002 OUTSOURCING
89999 NON-RECURRING CHARGES-TOPSIDE
90000 REAL G/L-CENTRALIZED TREASURY
90005 Real G/L-Malpractice Fund
90010 Real G/L-Held-By-Trustee
90015 Real G/L-Quasi-Endowments
90016 Real G/L-LT Investments

90020 Real G/L-Endowments
90025 Real G/L-Spec Purpose
90030 Real G/L-Worker's Comp
90099 Real G/L-Other
90100 Unrestricted Donations
90105 G/L on Disp of Plant Assets
90199 Miscellaneous Non-Op
90999 NON-OPERATING REVENUE-TOPSIDE
91000 Unrealized G/L-Cental Treas
91005 Unrealized G/L-Malp Fund
91010 Unrealized G/L-HBT
91015 Unrealized G/L-Quasi-Endow
91020 Unrealized G/L-Endowments
91025 Unrealized G/L-Spec Purpose
91030 Unrealized G/L-Worker's Comp
91099 Unrealized G/L-Other
91999 Unrealized G/L-TOPSIDE
92010 Gain/(Loss) from operations of discontinued component
92020 Gain/(Loss) on disposal of discontinued operation
92105 EXTRAORDINARY ITEMS - Topside
92110 EXTRAORDINARY ITEMS - POST
92205 LOSS ON EXTINGUISH DEBT-POST
92905 CUM EFF OF CHNG ACTG PRIN
97400 MAPS Net Revenue-HUP
97401 MAPS Net Revenue-PMC
97402 MAPS Net Revenue-SHTS
97403 MAPS Net Revenue-RSF
97420 MAPS Net Revenue-HUP-ELIM
97421 MAPS Net Revenue-PMC-ELIM
97422 MAPS Net Revenue-SHTS-ELIM
97423 MAPS Net Revenue-RSF-ELIM
97500 MAPS OTO I/P Credit
97510 MAPS OTO I/P Credit-ELIM
97700 MAPS HUP Rent
97701 MAPS PMC Rent
97702 MAPS SHTS Rent
97703 MAPS RSF Rent
97720 MAPS HUP Rent-ELIM
97721 MAPS PMC Rent-ELIM
97722 MAPS SHTS Rent-ELIM
97723 MAPS RSF Rent-ELIM
99100 Inpatient Ancillary Stat
99101 Inpatient Other
99200 Outpatient Ancillary Stat
99201 Outpatient Other
99202 Outpatient Ancillary Accrual
99300 Patient Days
99302 Adult& ICN Patient Days
99304 ICN Patient Days
99306 Normal Newborn Patient Days (Exc ICN)

99400 Observation Days
99500 Established Pt Office Visit-FFS
99501 Established Pt Office Visit-CAP
99502 Phys Visit - Hospital - FFS
99503 Phys Visit - Hospital - CAP
99504 Phys Visit - Deliveries - FFS
99505 Phys Visit - Deliveries - CAP
99506 Phys Visit - OB/GYN Proc - FFS
99507 Phys Visit - OB/GYN Proc - CAP
99508 Phys Visit - Other - FFS
99509 Phys Visit - Other - CAP
99510 New Patient Office Visit-FFS
99511 New Patient Office Visit-CAP
99512 Phys Visit-Other Pro FFS
99513 Phys Visit-Other Pro CAP
99514 RVUs-FFS
99515 RVUs-CAP
99600 Other Statistics
99601 Corp Allocated MTD FTEs
99602 Corp Allocated YTD FTEs
99702 Adult & ICN Admissions_
99704 ICN Admissions
99706 Normal Newborn Admissions (Exc ICN)
99707 Procedures
99800 Seed Balance
99901 Cases-Inpatient
99902 Cases-Outpatient
99903 Adj Patient Days
99904 Adj Admissions
99905 RVU
99999 CUM EFF OF CHNG ACTG (OLD)