

UPHS CHART OF ACCOUNT NUMBERS

UPHS

Chart of Account#	Description
10011	CASH-PAYROLL-PNC
10016	CASH-CLEARING CORP
10020	CASH-OLD O/S A/P CHECKS
10040	DUE TO/DUE FROM-INTERZONE
10099	CASH TOPSIDE
11200	CASH CLEARING ACCOUNT
11850	PENN HOMEIT RECEIVABLE
11865	RESEARCH CLEARING RECEIVABLES
12000	AWUL, CURRENT PORTION - POST
13000	DUE FROM UNIVERSITY , CURRENT
14100	MISC RECEIVABLES - GENERAL
14105	MISC RECEIVABLES - CLEARING
14116	INTRA SYSTEM MISC RECEIVABLE
14117	DUE FROM TREASURY
14200	PREPAID MALPRACTICE INSURANCE
14210	PREPAID OTHER INSURANCE
14299	OTHER PREPAID EXPENSES
14385	INVENTORY-STOREROOMS
14386	INVENTORY-STOREROOMS ADJ
15020	HBT - MALPRACTICE
17200	CONSTRUCTION IN PROGRESS-POST
17220	PPE Accrual
19920	NETWORK PHASE II
19998	OTHER NONCURR ASSETS - TOPSIDE
20099	AP CLEARING
20110	ACCRUED SALARIES & WAGES
20255	PA STATE INCOME TAXES AP WH
20803	UNIV PARKING P/R WITHHOLDING
20899	MISC. P/R WITHHOLDING
20921	ADV:Clinic Trial & Other Funds
20925	OTHER ADVANCES/DEPOSITS
20931	BlueX Clearing Univ
20948	ACCRUED PPE
20950	ACCRUED PROFESSIONAL SERVICES
20965	ACCRUED BONUS/INCENTIVE
20966	ACCRUED INC/BONUS FY2007
20985	DEFERRED REVENUE
20998	ACCRUED EXPENSES - TOPSIDE
20999	MISC ACCRUED EXPENSES
24000	OTHER CURRENT LIAB

29210	Malp Tail, Non Curr
29215	Malp Known Excess, Non Curr
29220	Malp IBNR Excess, Non Curr
29400	POSTRETIREMENT BENEFIT LIAB,NC
29999	NON-CURRENT LIAB - TOPSIDE
30145	TRANSFERS TO/FR HOLDING INVEST
30200	TRANSFERS TO/FROM UNIV
30250	TRANSFERS TO/FROM SOM
30400	UR-NETASSETSRELFROMRESTRICTION
31407	TR-Net Assets Released-Op-Top
31505	TR-CONTRIBUTIONS
31510	TR-INVESTMENT INCOME
42601	OP CON-MNGD CARE-GENERAL
50999	OOB-OTHER INTERENTITYTRANSFERS
51400	OOB-EDUCATIONALPROGRAMS/SEMNRS
51499	OOB-OTHEREDUCPROGRAMS/SEMINARS
51799	OOB-FACILITIES RENTAL-OTHER
51900	OOB-HOTEL
52500	OOB-OTHER MGMT SERVICES FEES
52600	OOB-PARKING-GENERAL
52610	OOB-PARKING-PARK PASS
52700	OOB-PROFESSIONAL SERVICES
52900	OOB-RESEARCH RECOVERY
54109	IET Purchased Services-Other
57998	OOB - TOPSIDE
57999	MISC. OOB-EXTERNAL
58005	INVEST INC-GENERAL
58020	INVEST INC-ENDOWMENTS
58021	INVEST INC-ENDOWMENTS-AIF SR
58099	INVESTMENT INCOME-OTHER
59001	NARELEASEDFRRESTR-OP-AIF-SPEND
61900	UnivNon-Physician-Base-FT
62090	OTHER PROVIDERS-ADJUSTMENT
62100	TEMPORARY STAFF-POST
62910	Payroll Adjustments
62915	Shift Differential
63090	EMP BENEFITS-OTHER MEDICAL
65000	EMP BENEFITS-FICA
65005	EBS-UNEMPLOYMENT
65015	EMP BENEFITS-OTHER TAXES
66105	EMP BENEFITS-OTHER WORKERCOMP
69000	EMP BENEFITS-FUNCTIONS & AWARD
69100	EMP BEN-CREDIT BEARING TUITION
69150	EMP BEN-PROF DVLPT/NON-CREDIT
69301	EMP BENEFITS-Alloc Adjustment
69320	EMP BENEFITS-UNIVNONFAC EBS-FT
69350	EB-UNIVER NON-PHYSICIAN

70000	DRUGS-ANESTHESIA AGENTS
70010	DRUGS-IV/IRRIGATION SOLUTIONS
70030	DRUGS-OUTPATIENT
70099	DRUGS-OTHER
70110	MINOR EQUIP-NON MEDICAL
70115	NON-CAPITALIZED COSTS
70240	FOOD-SNACKS & CATERING
70290	FOOD-COST TRANSFERS
70360	IMPLANTABLE BIOLOGIC MATERIALS
70453	Isotopes
70464	NEW TECHNOLOGY
70470	REAGENTS/CONTROLS/STAINS/MEDIA
70499	NON BILLABLE OTHR MED SUPPLIES
70812	SUPPLIES-COMPUTER SOFTWARE
70814	SUPPLIES-COMPUTER SUPPLIES
70818	SUPPLIES-FORMS
70820	SUPPLIES-FREIGHT
70826	SUPPLIES-JOURNALS/BOOKS
70830	SUPPLIES-LINEN/GARMENTS-RE-USE
70832	SUPPLIES-OFFICE
70834	SUPPLIES-PHOTO FILM
70836	SUPPLIES-POSTAGE
70838	SUPPLIES-PRINTING
70884	PLANT REPAIRS
70890	SUPPLIES-OTHER-POST
70899	TRANSFER COST-OTHER
71005	PROFESSIONAL SERVICES-CONSULT
71015	PROFESSIONAL SERVICES-MEDICAL
71099	PROFESSIONAL SERVICES-OTHER
72000	COLLECTION SERVICES
72005	FOOD SERVICES
72010	HOUSEKEEPING SERVICES
72020	INFORMATION SYSTEMS SERVICES
72099	OTHER PURCHASED SERVICES
73000	REPAIRS&MAINT - EQUIPSERVCONTR
73005	REPAIRS&MAINT - EQUIPMENT
74000	RENTALS&LEASES-PROPERTY
74001	Rentals&Leases-Reimbursement
74015	RENTALS&LEASES-OTHER EQUIPMENT
75015	PROF ALLOW-TRAVEL&ENTERTAINMNT
75020	PROF ALLOW-SEMINARS
75040	PROF ALLOW-RECRUITMENT
75090	PROF ALLOW-GENERAL
75099	PROF ALLOW-OTHER
78110	IET Purchased Service-Other
79000	INTERENTITY TRANSFERS
79100	ADVERTISING AND RECRUITING

79120	GIVE-AWAYS ADVERTISING
79160	RADIO ADVERTISING
79170	TELEVISION ADVERTISING
79180	OTHER ADVERTISING
79200	LIABILITY INSURANCE
79210	PROPERTY INSURANCE
79299	OTHER NON-MALPRACTICEINSURANCE
79300	TAXES-SALES & USE
79330	TAXES-REAL ESTATE
79399	TAXES-OTHER
79400	TRAVEL & ENTERTAINMENT
79500	PARKING
79505	PARKING-REIMBURSEMENT
79600	TELEPHONE - POST
79601	MOBILE DEVICES
79610	TRANSFER COST-TELEPHONE EQUIP
79620	TRANSFER COST-TELEPHONE USAGE
79700	PURCHASED DISCOUNTS
79900	DUES & LICENSES
79910	SUBSCRIPTIONS & BOOKS
79911	Other Prof Related-Nonfaculty
79920	BANK FEES
79921	MERCHANT CREDIT CARD FEES
79998	SUPPLIESSERV - TOPSIDE
79999	OTHER MISC EXPENSES
83000	MALPRACTICE-POST
83999	MALPRACTICE-TOPSIDE
85000	UNIVERSITY OVERHEAD-POST
86010	OVERHEAD-STEAM
86020	ELECTRIC
86030	STEAM
86050	WATER
86060	CHILLED WATER
87409	IET Other-Other
90025	Real G/L-Spec Purpose
90100	Unrestricted Donations
90199	Miscellaneous Non-Op