

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
101000	Cash and Cash Equivalents	N	A	1A	
101001	Cash and Cash Equivalents	N	A	1A	101000
101100	Operating Cash Accounts	N	A	1A	101001
101101	CIB Bank of America Nwk	Y	A	1A	101100
101102	CIB Bank of America Piscataway	Y	A	1A	101100
101103	CIB Bank of America Disbursemnt-A/P	Y	A	1A	101100
101104	CIB Investors BK RBHS Pool Investmt	Y	A	1A	101100
101105	CIB Wells Fargo Lockbox FP	Y	A	1A	101100
101106	CIB City National Bank	Y	A	1A	101100
101107	CIB Bank of Amer Student Loan EFT	Y	A	1A	101100
101108	CIB Bank of Amer Special Purpose	Y	A	1A	101100
101109	CIB BA Federal Direct Loans	Y	A	1A	101100
101110	CIB Bank of America EFT Debit Acct	Y	A	1A	101100
101111	CIB Investor BK RBHS Liquidity Pool	Y	A	1A	101100
101112	CIB Bank of America Lottery Account	Y	A	1A	101100
101113	CIB Wells Fargo Medicare SOMFP	Y	A	1A	101100
101114	CIB Wells Fargo Medicare RWJMG	Y	A	1A	101100
101115	CIB Wells Fargo Medicare Chandler	Y	A	1A	101100
101116	CIB SC Bank - FXB Tanzania	Y	A	1A	101100
101117	CIB BA UPA Special Trust Account	Y	A	1A	101100
101118	CIB Wells Fargo Medicare - SN	Y	A	1A	101100
101121	CIB Bank of America Nwk-NJDS	Y	A	1A	101100
101122	CIB Bank of America Nwk-NJDS Clinic	Y	A	1A	101100
101123	CIB Bank of America Nwk-UH Patient	Y	A	1A	101100
101124	CIB Bank of America Nwk-UBHC-Nwk	Y	A	1A	101100
101125	CIB Bank of America Nwk-Liberty Plz	Y	A	1A	101100
101126	CIB Bank of America Nwk-UH Bus Off	Y	A	1A	101100
101127	CIB Wells Fargo Lockbox - SOMFP	Y	A	1A	101100
101128	CIB Bank of Amer Nwk-UH EMS Camden	Y	A	1A	101100
101129	CIB Bank of America Nwk-SHRP	Y	A	1A	101100
101130	CIB Bank of America Nwk-SSB	Y	A	1A	101100
101131	CIB Bank of America Pisc-RWJMS	Y	A	1A	101100
101132	CIB Bank of America Pisc-UBHC-Pisc	Y	A	1A	101100
101133	CIB Bank of America Pisc-Chandler	Y	A	1A	101100
101134	CIB Bank of America Pisc RWJMG	Y	A	1A	101100
101135	CIB Bank of Amer Pisc RWJMG Hillsbo	Y	A	1A	101100
101136	CIB Bank of America Nwk-SOM	Y	A	1A	101100
101137	CIB Bank of America Nwk-SOMFPP	Y	A	1A	101100
101138	CIB Bank of Amer Pisc RWJMG Somerse	Y	A	1A	101100
101139	CIB Bank of Amer Pisc RWJMG Ortho	Y	A	1A	101100
101140	CIB Bank of Amer Pisc RWJMG Psych	Y	A	1A	101100
101141	CIB Bank of America Nwk-Web Cr Card	Y	A	1A	101100
101142	CIB Bank of America Nwk-BioPharma	Y	A	1A	101100
101199	CIB Bank of Amer Operating Acct-UH	Y	A	1A	101100
101200	Payroll Cash Accounts	N	A	1A	101001
101201	CIB Bank of America Payroll	Y	A	1A	101200
101202	CIB Fleet Executive Payroll	Y	I	1A	101200
101300	Custodial Cash Accounts	N	A	1A	101001
101301	CMF Operating	Y	A	1A	101300
101302	CIB Wells Fargo SIRF Custodial	Y	A	1A	101300
101303	BOA Liquidity Portal	Y	A	1A	101300

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
101304	CMF-DWT 17100056243 SB	Y	I	1A	101300
101305	CMF Student Loan	Y	A	1A	101300
101306	CMF Digital Equipment-H932	Y	I	1A	101300
101307	CMF Series B Construction	Y	I	1A	101300
101308	CMF Series B D/S (Trustee)	Y	I	1A	101300
101309	CMF Series B D/S/R (Trustee)	Y	I	1A	101300
101310	CMF Series A Appr for Debt Service	Y	I	1A	101300
101311	CMF Self Insurance Reserve Fund	Y	A	1A	101300
101312	CMF Uninsured Fleet	Y	I	1A	101300
101313	CMF 68357-GFA	Y	A	1A	101300
101314	CMF-683365-EFA	Y	I	1A	101300
101315	CMF 68373-EFB	Y	A	1A	101300
101316	CMF 68349-CGF	Y	A	1A	101300
101317	CMF 68330-Pooled	Y	A	1A	101300
101318	Investment Cash-GFA	Y	A	1A	101300
101319	Investment Cash-EFA	Y	A	1A	101300
101320	Investment Cash-EFB	Y	I	1A	101300
101321	Investment Cash-CGF	Y	A	1A	101300
101322	Investment Cash-Pooled	Y	A	1A	101300
101323	Investment Cash-Uninsured Fleet	Y	I	1A	101300
101324	CMF-Series A Debt Service (Trustee)	Y	I	1A	101300
101325	CMF-Series A D/S/R (Trustee)	Y	I	1A	101300
101326	Investment Cash-Digital Radiography	Y	I	1A	101300
101327	Investment Cash-Student Loan	Y	A	1A	101300
101328	CMF General Fund	Y	A	1A	101300
101329	Investment Cash-General Fund	Y	A	1A	101300
101330	CMF Walbrook	Y	A	1A	101300
101331	Investment Cash-Walbrook	Y	A	1A	101300
101333	Invest Cash-Bank of Amer Overnight	Y	I	1A	101300
101400	Imprest Funds	N	A	1A	101001
101401	Imprest Funds-Petty Cash	Y	A	1A	101400
101402	Imprest Funds-Currency Exchange	Y	A	1A	101400
101500	Claim on Cash	N	A	1A	101001
101501	Claim on Cash	Y	A	1A	101500
101600	OFFSITE CASH	N	A	1A	101001
101601	Cash UHP	Y	I	1A	101600
101602	Cash Broadway House	Y	A	1A	101600
101603	CINJ Offsite Cash	Y	A	1A	101600
101604	CIB Bank of America – PHRI	Y	A	1A	101600
101605	PHRI Operating Cash	Y	A	1A	101600
104000	Appropriations Receivable	N	A	1C	
104001	"SNJ Capitol Receivable"	N	A	1E	
104002	ELF Receivable	N	I	1E	
104003	HEFT Receivable	N	I	1E	
104004	TIF Receivable	N	I	1E	
104005	TRC-B Receivable	N	I	1E	
104006	Appropriations Receivable	N	A	1C	104000
104007	"SNJ Capitol Receivable"	N	A	1E	104001
104008	ELF Receivable	N	I	1C	104002
104009	HEFT Receivable	N	I	1C	104003
104010	TIF Receivable	N	I	1E	104004

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
104011	TRC-B Receivable	N	I	1C	104005
104100	Appropriations Receivable	N	A	1C	104006
104101	A/R DHE Grant	Y	I	1C	104100
104102	A/R DOE (P981)	Y	I	1C	104100
104103	A/R C I F	Y	A	1E	104200
104104	A/R DHE FY94	Y	I	1C	104100
104105	A/R State Appropriation Current Yea	Y	A	1C	104100
104106	A/R DHSS	Y	I	1C	104100
104107	A/R HEFT	Y	I	1C	104100
104108	IRS Refund - Series C Bonds	Y	I	1C	104100
104109	A/R State Appropriation FY98	Y	I	1C	104100
104200	SNJ Capitol Receivable	N	A	1E	104007
104201	A/R JEC Bond	Y	A	1E	104200
104202	CRR Receivable	Y	I	1E	104200
104300	ELF Receivable	N	I	1C	104008
104301	ELF Receivable	Y	A	1E	104200
104400	HEFT Receivable	N	I	1C	104009
104401	HEFT Receivable	Y	I	1E	104200
104500	TIF Receivable	N	I	1C	104010
104501	TIF Receivable	Y	A	1E	104200
104600	TRC-B Receivable	N	I	1C	104011
104601	CRR/TRC-B Receivable	Y	I	1E	104200
1050	CIB Fleet Concentration-Newark-sys	N	I	1A	101100
105000	Patient Accounts Receivable	N	A	1B	
105001	A/R Third Party Payors	N	A	1E	
105002	Patient Accounts Receivable	N	A	1B	105000
105003	A/R Third Party Payors	N	A	1E	105001
105100	Patient Accounts Receivable	N	A	1B	105002
105101	PAR Inpatient Control	Y	A	1B	105100
105102	PAR Control AMS	Y	A	1B	105100
105103	PAR Suspended Cash	Y	A	1B	105100
105104	PAR Medical Surgical Suite	Y	I	1B	105100
105105	PAR Collection Agency	Y	I	1B	105100
105106	PAR Chandler Health Center	Y	A	1B	105100
105107	C/A Reserve Contractual Allowances	Y	A	1B	105100
105108	C/A Reserve for Uncollectibles	Y	A	1B	105100
105109	C/A Reserve for Uncollectibles	Y	I	1B	105100
105110	C/A Reserve for Contractual Allowan	Y	A	1B	105100
105111	PAR Medicaid 3rd Party	Y	A	1B	105100
105112	PAR GSHP	Y	I	1B	105100
105113	PAR NJ Uninsured	Y	A	1B	105100
105114	PAR EKG Suspended Cash	Y	I	1B	105100
105115	PAR EKG Suspended Cash Medicare	Y	A	1B	105100
105116	PAR Outpatient Control	Y	A	1B	105100
105117	PAR Outpatient Suspended Cash	Y	A	1B	105100
105118	PAR Patient Managed Care	Y	I	1B	105100
105119	PAR Medicare PIP Contractual Allowa	Y	I	1B	105100
105120	PAR Grant Related Clinics	Y	I	1B	105100
105121	C/A Reserve for Contrl Allow Inpati	Y	A	1B	105100
105122	C/A Reserve for Contrl Allow Outpat	Y	A	1B	105100
105123	PAR Medicaid PIP Advance	Y	I	1B	105100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
105124	C/A Reserve for Charity Inpatient	Y	A	1B	105100
105125	C/A Reserve for Charity Outpatient	Y	A	1B	105100
105126	PAR US Healthcare	Y	I	1B	105100
105127	Advance Blue Cross	Y	I	1B	105100
105128	Adv Medicaid/Medicare/Blue Cross	Y	A	1B	105100
105129	Advance Middlesex County	Y	A	1B	105100
105130	Advance Monmouth County	Y	A	1B	105100
105131	Advance Morris County	Y	A	1B	105100
105132	Advance Ocean County	Y	A	1B	105100
105133	Advance Somerset County	Y	A	1B	105100
105134	Advance Medicare	Y	I	1B	105100
105135	Advance Mercer County	Y	A	1B	105100
105136	Advance Hunterdon County	Y	A	1B	105100
105137	Advance Warren County	Y	A	1B	105100
105138	Advance Bergen County	Y	A	1B	105100
105139	Advance Burlington County	Y	A	1B	105100
105140	Advance Camden County	Y	A	1B	105100
105141	Advance Essex County	Y	A	1B	105100
105142	Advance Hudson County	Y	A	1B	105100
105143	C/A Outpatient Reserve for Bad Debt	Y	A	1B	105100
105144	C/A DRG/Other Reserves	Y	A	1B	105100
105145	C/A Inpatient Reserve for Bad Debt	Y	A	1B	105100
105146	Advance Cape May County	Y	A	1B	105100
105147	C/A Grant Reserve for Bad Debt	Y	I	1B	105100
105148	C/A Reserve for Allowances and Adju	Y	A	1B	105100
105149	Medicaid - Facility	Y	A	1B	105100
105150	A/R Medicare PIP Contr FY 1994	Y	I	1B	105100
105151	PAR Clearing Grants Related	Y	I	1B	105100
105152	Advance Union County	Y	A	1B	105100
105153	Managed Care Contractual Allowance	Y	I	1B	105100
105154	Advance Cumberland County	Y	A	1B	105100
105155	Advance Sussex County	Y	A	1B	105100
105156	PAR Suspended Cash-US HealthCare	Y	I	1B	105100
105157	Medicare PIP 2009	Y	A	1B	105100
105158	Medicare PIP 2008	Y	A	1B	105100
105159	Medicare PIP FY 2007	Y	A	1B	105100
105160	Medicare PIP FY 2005 & 2006	Y	A	1B	105100
105161	PAR Newark EMS	Y	A	1B	105100
105162	C/A Res Bad Debt Healthstart	Y	A	1B	105100
105163	PAR Camden EMS	Y	A	1B	105100
105164	PAR Camden Suspended Cash	Y	A	1B	105100
105165	C/A Res Bad Debt Camden	Y	A	1B	105100
105166	PAR Outpatient-CSM	Y	I	1B	105100
105167	C/A Reserve For Charity O/P CSM	Y	I	1B	105100
105168	C/A Reserve for Contractual O/P CSM	Y	I	1B	105100
105169	C/A Reserve For Bad Debt CSM O/P	Y	A	1B	105100
105170	PAR Outpatient-CSM	Y	A	1B	105100
105171	C/A Reserve For Charity O/P CSM	Y	A	1B	105100
105172	C/A Reserve For Contractual O/P CSM	Y	A	1B	105100
105173	C/A Reserve For Bad Debt CSM	Y	A	1B	105100
105174	QPOS Cash Clearing	Y	I	1B	105100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
105175	Cash Clearing CSM	Y	A	1B	105100
105176	Medicaid - Non Facility	Y	A	1B	105100
105177	Medicare Advance CSM	Y	A	1B	105100
105178	Blue Cross Advance CSM	Y	I	1B	105100
105179	A/R Inpatient CSM	Y	A	1B	105100
105180	I/P Contractual Allowance CSM	Y	A	1B	105100
105181	I/P Charity Allowance CSM	Y	A	1B	105100
105182	Par Inpatient Cash Clearing	Y	I	1B	105100
105183	Par Outpatient Cash Clearing	Y	I	1B	105100
105184	County Advance Gloucester	Y	A	1B	105100
105185	County Advance Atlantic	Y	A	1B	105100
105186	County Advance Salem	Y	I	1B	105100
105191	Par Inpatient Cash Clearing	Y	A	1B	105100
105192	Par Outpatient Cash Clearing	Y	A	1B	105100
105193	Third Party Accts Rec'v(UBHC)	Y	A	1B	105100
105194	Medicaid Facility Clearing	Y	A	1B	105100
105195	Medicaid Non-Facility Clearing	Y	A	1B	105100
105196	Medicaid Clearing	Y	A	1B	105100
105197	BCBS Clearing	Y	A	1B	105100
105200	Accounts Receivable, Third Party Pa	N	A	1E	105003
105201	A/R Third Party Payors-Foundation	Y	A	1E	105200
105202	A/R Third Party Clearing - Student	Y	A	1E	105200
105203	A/R Third Party Payor-NonFoundation	Y	A	1E	105200
105204	Reserve Third Party Payor	Y	I	1E	105200
106000	Student & Joint Program Receivable	N	A	1E	
106001	Student & Joint Program Receivable	N	A	1E	106000
106100	Student & Joint Program Receivable	N	A	1E	106001
106101	A/R Students NJMS	Y	A	1E	106100
106102	A/R Students Biopharma	Y	A	1E	106100
106103	A/R Students Misc. Charges	Y	A	1E	106100
106105	A/R SHRP Joint Program	Y	A	1E	106100
106106	A/R GSBS Joint Program	Y	A	1E	106100
106107	A/R SN Joint Programs	Y	A	1E	106100
106108	A/R Students SN	Y	A	1E	106100
106109	A/R Student Housing Accomodation	Y	A	1E	106100
106110	A/R Students Inactive Reserves	Y	I	1E	106100
106111	A/R Students NJDS	Y	A	1E	106100
106112	A/R Students SHRP	Y	A	1E	106100
106113	A/R Students GSBS	Y	A	1E	106100
106114	Reserve A/R Students	Y	A	1E	106100
106115	A/R Students RWJMS-Pisc.	Y	A	1E	106100
106116	A/R Students RWJMS-Camden	Y	A	1E	106100
106117	A/R Students SPH	Y	A	1E	106100
106118	Reserve Joint Program Students	Y	A	1E	106100
106119	A/R Students SOM	Y	A	1E	106100
106120	A/R Students Unapplied EFT	Y	A	1E	106100
106121	A/R Students Unapplied Payment	Y	A	1E	106100
106122	A/R Students Unapplied Deposit	Y	A	1E	106100
106123	A/R Students Federal Direct Loan	Y	A	1E	106100
106124	A/R Students Exemptions Clearing	Y	A	1E	106100
107000	Miscellaneous A/R, Miscellaneous	N	A	1E	

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
107001	Miscellaneous A/R-Affil Housestaff	N	A	1E	
107002	Miscellaneous A/R, Miscellaneous	N	A	1E	107000
107003	Miscellaneous A/R-Affil Housestaff	N	A	1E	107001
107100	Miscellaneous A/R	N	A	1E	107002
107101	A/R Accrual	Y	I	1E	107100
107102	A/R City of Newark	Y	A	1E	107100
107103	C/A Res Bad Debt-Newark	Y	A	1E	107100
107104	A/R Miscellaneous	Y	A	1E	107100
107105	A/R EMS Camden	Y	I	1E	107100
107106	A/R Non-Affiliates	Y	A	1E	107100
107107	A/R Returned Checks	Y	A	1E	107100
107108	A/R Board of Education	Y	A	1E	107100
107109	Reserve-Board of Education	Y	A	1E	107100
107110	A/R Board of Ed Outside Contracts	Y	A	1E	107100
107111	Reserve-Board of Ed Outside Contr	Y	I	1E	107100
107112	A/R SNJ-ABP	Y	A	1E	107100
107113	A/R TIAA/CREF Due from State-Pisc	Y	I	1E	107100
107114	A/R Joint Program Clearing	Y	A	1E	106100
107115	A/R - Univ Hosp	Y	A	1E	107100
107116	A/R - Rowan Univ	Y	I	1E	107100
107117	A/R - RBHS	Y	A	1E	107100
107118	A/R NJDS External Clinics	Y	A	1E	107100
107119	A/R RWJMS / RWJUH L. L. C.	Y	I	1E	107100
107120	A/R Non-Affiliate Clearing	Y	A	1E	107100
107121	A/R NJ State ABP Escrow-Newark	Y	I	1E	107100
107122	A/R NJ State ABP Escrow-Pisc	Y	I	1E	107100
107123	A/R - South Jersey Affiliates	Y	I	1E	107100
107124	A/R - Central Jersey Affiliates	Y	I	1E	107100
107125	A/R SNJ-FICA	Y	A	1E	107100
107126	A/R-EMS Camden	Y	I	1E	107100
107127	Reserve-EMG Newark	Y	I	1E	107100
107128	Reserve-EMs Camden	Y	I	1E	107100
107129	A/R-City of Newark Ambulance	Y	I	1E	107100
107130	Reserve A/R Non-Affiliates	Y	A	1E	107100
107131	A/R Vending Commissions	Y	A	1E	107100
107132	A/R TV/Phones Commissions	Y	A	1E	107100
107133	A/R Broadway House	Y	I	1E	107100
107134	Reserve Broadway House	Y	I	1E	107100
107135	A/R SPS	Y	A	1E	107100
107136	A/R EAP	Y	A	1E	107100
107137	A/R OPS	Y	A	1E	107100
107138	A/R - DOC	Y	A	1E	107100
107139	A/R Special Programs	Y	A	1E	107100
107140	A/R Housing Accomodation	Y	A	1E	107100
107199	A/R Clearing	Y	A	1E	107100
107200	Miscellaneous A/R, Affil Housestaff	N	A	1E	107003
107202	A/R Affiliates	Y	A	1E	107200
107203	A/R Affiliates Clearing	Y	A	1E	107200
107204	A/R Affiliates Billing Clearing	Y	A	1E	107200
107205	Reserve for Bad Debt-Affiliates	Y	A	1E	107200
107206	A/R Affiliates-Penalty & Interest	Y	I	1E	107200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
107207	Reserve Uncoll Affiliate Penalty	Y	I	1E	107200
107208	A/R Affil-Pisc-Penalty & Interest	Y	I	1E	107200
107209	A/R Unbilled NJMS H/S	Y	A	1E	107200
107210	A/R Unbilled RWJMS H/S	Y	A	1E	107200
107211	A/R Unbilled SOM H/S	Y	A	1E	107200
107212	A/R Dental Residency Atlantic Hlth	Y	A	1E	107200
107213	Reserve DRP Atlantic Health	Y	A	1E	107200
108000	Grants Receivable	N	A	1D	
108001	Grants and Contracts Unbilled	N	A	1D	108000
108002	Grants and Contracts Billed	N	A	1D	108000
108003	A/R Student Aid	N	A	1D	108000
108010	Foreign Gov Grants&Contracts Billed	N	A	1D	108002
108011	A/R Canada - Billed	Y	I	1D	108010
108013	A/R Student Aid	N	A	1D	108003
108014	A/R Student Aid Federal	Y	A	1D	108013
108015	A/R Student Aid State of NJ	Y	A	1D	108013
108089	Reserve for Uncollectible-Grants	Y	A	1D	108990
108100	Fed - Grants & Contracts Unbilled	N	A	1D	108001
108101	A/R New Brunswick	Y	A	1D	108100
108102	A/R NSF L/C Unbilled RWJMS	Y	A	1D	108100
108103	A/R Ed L/C Unbilled	Y	A	1D	108100
108104	A/R EPA L/C Unbilled RWJMS	Y	A	1D	108100
108105	A/R Americorps L/C Unbilled RWJMS	Y	I	1D	108100
108106	A/R Dept Agriculture L/C	Y	A	1D	108100
108107	A/R NASA L/C Unbilled RWJMS	Y	A	1D	108100
108108	A/R - ARRA - L/C Unbilled - RWJMS	Y	A	1D	108100
108111	A/R Federal Non-L/C Unbilled	Y	A	1D	108100
108121	A/R Newark	Y	A	1D	108100
108122	A/R NSF L/C Unbilled Newark	Y	A	1D	108100
108123	A/R - Ed L - C Unbilled Newark	Y	I	1D	108100
108124	A/R EPA L/C Unbilled Newark	Y	A	1D	108100
108125	Americorps L - C Unbilled Newark	Y	I	1D	108100
108126	A/R Dept-Agric L/C Unbilled Newark	Y	I	1D	108100
108127	A/R - ARRA - L/C Unbilled - Newark	Y	A	1D	108100
108131	A/R DHHS L/C Unbilled SOM	Y	A	1D	108100
108132	A/R NSF L - C Unbilled SOM	Y	A	1D	108100
108133	A/R - Ed L - C Unbilled SOM	Y	I	1D	108100
108134	A/R EPA L - C Unbilled SOM	Y	I	1D	108100
108135	A/R - ARRA - L/C Unbilled - SOM	Y	A	1D	108100
108136	Dept-Agric L - C Unbilled	N	I	1D	108100
108200	State Grants & Contracts Unbilled	N	A	1D	108001
108201	A/R State Grants Unbilled	Y	A	1D	108200
108300	Local Gov't Grants-Contracts Unbill	N	A	1D	108001
108301	A/R Local Gov't Grants Unbilled	Y	A	1D	108300
108400	Other Grants & Contracts Unbilled	N	A	1D	108001
108401	A/R Unbilled HHMT Occupancy Reimb	Y	A	1D	108400
108402	A/R Grants Other Unbilled	Y	A	1D	108400
108500	Foreign Gov Grants&Contracts Unbill	N	A	1D	108001
108510	A/R - Foreign Government Unbilled	Y	A	1D	108500
108600	Fed - Grants & Contracts billed	N	A	1D	108002
108601	A/R DHHS L - Credit billed RWJMS	Y	I	1D	108600

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
108602	A/R NSF L - Credit - billed RWJMS	Y	I	1D	108600
108603	A/R - Ed L - Credit - billed RWJMS	Y	I	1D	108600
108604	A/R EPA L - Credit - billed RWJMS	Y	I	1D	108600
108605	Americorps L - C billed RWJMS	Y	I	1D	108600
108606	Dept-Agric L - Credit billed RWJMS	Y	I	1D	108600
108611	Fed - non Letter of Credit billed	Y	I	1D	108600
108621	A/R DHHS L - Credit billed Newark	Y	I	1D	108600
108622	A/R NSF L - Credit - billed Newark	Y	I	1D	108600
108623	A/R - Ed L - Credit - billed Newark	Y	I	1D	108600
108624	A/R EPA L - Credit - billed Newark	Y	I	1D	108600
108625	Americorps L - C billed Newark	Y	I	1D	108600
108626	Dept-Agric L - Credit billed Newark	Y	I	1D	108600
108631	A/R DHHS L - Credit billed SOM	Y	I	1D	108600
108632	A/R NSF L - Credit - billed SOM	Y	I	1D	108600
108633	A/R - Ed L - Credit - billed SOM	Y	I	1D	108600
108634	A/R EPA L - Credit - billed Newark	Y	I	1D	108600
108635	Americorps L - C Unbilled SOM	Y	I	1D	108100
108636	Dept-Agric L - Credit billed SOM	Y	I	1D	108600
108700	State Grants & Contracts billed	N	A	1D	108002
108701	State Grants & Contracts billed	Y	I	1D	108700
108800	Local Gov't Grants-Contracts Billed	N	A	1D	108002
108801	Local Gov't Grants-Contracts Billed	Y	I	1D	108800
108900	Other Grants & Contracts billed	N	A	1D	108002
108901	HHMT Occupancey Reimb billed	Y	I	1D	108900
108902	A/R Grants & Contracts Other Billed	Y	I	1D	108900
108990	Reserve for Uncollectible-Grants	N	A	1D	108999
108999	Reserve for Uncollectible-Grants	N	A	1D	108000
109000	Loans to Students-Short Term	N	A	1T	109002
109001	Loans to Students-Short Term	N	A	1T	
109002	Loans to Students-Short Term	N	A	1T	109001
109101	A/R Loan Fund Minor Categories	Y	A	1T	109000
109102	N/R Student-C L Brown	Y	I	1T	109000
109103	N/R Student-W K Kellogg	Y	I	1T	109000
109104	ELR NJDS NJDA Short Term Emerg Loan	Y	A	1T	109000
109105	N/R Student-E L Mackowsky	Y	I	1T	109000
109106	N/R Student-H Chubb	Y	A	1T	109000
109107	ELR Dean's Loan	Y	A	1T	109000
109108	N/R HPSL/PCL	Y	A	1T	109000
109109	N/R-HPSL Repayments	Y	I	1T	109000
109112	N/R PCL	Y	A	1T	109000
109116	N/R Student-H Grady	Y	I	1T	109000
109117	N/R Student-UMDNJ Loan	Y	I	1T	109000
109118	N/R Perkins Loans	Y	A	1T	109000
109119	N/R-NDSL Repayments	Y	I	1T	109000
109120	N/R-NDSL Repayments Principle	Y	I	1T	109000
109121	N/R-NDPGSL	Y	I	1T	109000
109122	N/R-NDPGSL Repayments	Y	I	1T	109000
109123	ELR Alumni Emergency Loan	Y	A	1T	109000
109124	ELR NJMS Bergen County Med	Y	I	1T	109000
109125	N/R Student-RWJ Foundation	Y	I	1T	109000
109126	ELR AMA Emergency Revolving	Y	A	1T	109000



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
109127	ELR UMDNJ Fdn Emer Revolving	Y	A	1T	109000
109129	ELR Student-Prudential Emergency	Y	A	1T	109000
109130	ELR Joseph Pollack Loan	Y	A	1T	109000
109145	A/R Federal Perkins Loans	Y	I	1T	109000
109146	ELR RWJMSP-Merck Foundation	Y	A	1T	109000
109147	A/R Federal LDS	Y	A	1T	109000
109148	N/R RWJMSP-MD& PhD Loan	Y	I	1T	109000
109149	A/R Federal HPSL	Y	A	1T	109000
109150	ELR Temporary Medical Loan	Y	A	1T	109000
109151	ELR Hayes Emergency Med Loan	Y	A	1T	109000
109152	ELR Montclair Drifters Emerg Loan	Y	A	1T	109000
109153	ELR SHRP	Y	A	1T	109000
109154	N/R UMDNJ Alumni Association	Y	A	1T	109000
109155	ELR School of Nursing	Y	A	1T	109000
109156	ELR Alumni Association	Y	A	1T	109000
109157	N/R Institutional C/A	Y	I	1T	109000
109160	ELR Assoc of Families & Friends	Y	A	1T	109000
109161	N/R Student-Evelyn Hart Memorial	Y	A	1T	109000
109162	N/R Assumed Loan HPSL	Y	I	1T	109000
109165	N/R Student-Jones Memorial	Y	A	1T	109000
109166	ELR Student Assistance	Y	A	1T	109000
109167	ELR Special Alumni Emergency	Y	A	1T	109000
109168	N/R RWJ-AMA Loan Assistance Fund	Y	A	1T	109000
109169	Reserve Federal Loans	Y	A	1T	109000
109170	Reserve Restricted Loans - Non-Fed	Y	A	1T	109000
109171	Reserve Univ Restricted Loans-Fed	Y	A	1T	109000
109172	N/R Student-Dean's Loan	Y	I	1T	109000
109173	N/R LDS Program	Y	A	1T	109000
109178	Assigned Loans Perkins	Y	A	1T	109000
109201	CIR Capitalized Int - PCL	Y	A	1T	109000
109301	N/R Long-Term Loans-GASB 35	Y	A	1T	109000
110000	Accrued Interest Receivable	N	A	1H	
110001	Accrued Interest Receivable	N	A	1H	110000
110002	Accrued Interest Receivable	N	A	1H	110001
110102	Accrued Interest Receivable	Y	A	1H	110002
110103	AIR Grouped Investments	Y	A	1H	110002
110104	A/R Walbrook Investments	Y	I	1H	110002
110107	Investment Costs	Y	I	1W	117000
111000	Inventory	N	A	1G	111002
111001	Inventory	N	A	1G	
111002	Inventory	N	A	1G	111001
111101	Inventory-General Stores	Y	A	1G	111000
111102	Inventory-Pharmacy	Y	A	1G	111000
111103	Inventory-Cafeteria/Dietary	Y	A	1G	111000
111104	Inventory-Merchandise	Y	I	1G	111000
111105	Inventory-NJDS Dental Gold	Y	A	1G	111000
111106	Inventory-NJDS Dental Stores	Y	A	1G	111000
111107	Inventory-OPP Fuel Oil #6 Power Plt	Y	I	1G	111000
111108	Inventory-NJDS Gold Exchange	Y	I	1G	111000
111109	Inventory-OPP Fuel Oil #2 Power Plt	Y	A	1G	111000
111110	Inventory-OPP Fuel Oil #6 65 Bergen	Y	A	1G	111000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
111111	Inventory-Cogen Diesel Fuel Oil	Y	A	1G	111000
111112	Reserve for Inventory Loss	Y	I	1G	111000
111113	Inventory-Computer Store	Y	I	1G	111000
111114	Inventory-NJDS Implants	Y	A	1G	111000
111115	Inventory-Supply Centers	Y	A	1G	111000
111116	Inventory-NJDS Implant Teeth	Y	A	1G	111000
111117	Inventory-Gen Store Special Purch	Y	I	1G	111000
111118	Inventory-Gift Shop	Y	A	1G	111000
111119	Inventory Valuation Account	Y	I	1G	111000
111120	Inventory UH Operating Room	Y	A	1G	111000
111121	Inventory-Radiology	Y	A	1G	111000
111122	Inventory-Cardiac Unit	Y	A	1G	111000
111123	Inventory-Cardiac Laboratories	Y	A	1G	111000
112000	Prepaid Expenses and Other Assets	N	A	1H	112002
112001	Prepaid Expenses and Other Assets	N	A	1H	
112002	Prepaid Expenses and Other Assets	N	A	1H	112001
112101	Deposits Claims Administration	Y	A	1H	112000
112102	Prepaid Insurance	Y	A	1H	112000
112103	Prepayment/Deposits Insurance	Y	I	1H	112000
112104	Prepayment/Deposits Miscellaneous	Y	A	1H	112000
112105	Prepaid Postage-Newark	Y	A	1H	112000
112106	Prepaid Postage-Piscataway	Y	A	1H	112000
112115	Prepayment/Deposits Security	Y	I	1H	112000
112116	Deferred Expense Anesthesia	Y	I	1H	112000
112117	Investment in Joint Venture	Y	A	1H	112000
113000	Short-Term Marketable Securities	N	A	1I	113002
113001	Short-Term Marketable Securities	N	A	1I	
113002	Short-Term Marketable Securities	N	A	1I	113001
113101	ST N&B Swap-Purchases	Y	A	1I	113000
113102	ST N&B-Purchases	Y	A	1I	113000
113103	ST N&B General-Purchases	Y	A	1I	113000
113104	ST N&B Walbrook-Purchases	Y	I	1I	113000
113105	ST N&B Digital-Purchases	Y	I	1I	113000
113106	ST N&B Swap-Sales	Y	A	1I	113000
113107	ST N&B-Sales	Y	A	1I	113000
113108	ST N&B General-Sales	Y	A	1I	113000
113109	ST N&B Walbrook-Sales	Y	I	1I	113000
113110	ST N&B Digital-Sales	Y	I	1I	113000
113201	Short-Term Discount/Premium	Y	I	1I	113000
113202	Short-Term Discount/Premium	Y	A	1I	113000
113203	Short-Term Disc/Prem General	Y	I	1I	113000
113204	Short-Term Disc/Prem Walbrook	Y	I	1I	113000
113205	Short-Term Disc/Prem Digital	Y	I	1I	113000
113301	Common Stock EFB	Y	I	1I	113000
113302	Common Stock Pooled Investments	Y	I	1I	113000
113303	Janus Venture Fund OB/GYN	Y	I	1I	113000
113304	Vanguard FNMA OB/GYN	Y	I	1I	113000
113305	Vanguard Small Cap Fund Surgery	Y	I	1I	113000
113306	Investment Goldman Sachs Fund	Y	I	1I	113000
113307	Scudder GMNA Surgery	Y	I	1J	113000
113308	T Rowe Price New Asia Surgery	Y	I	1J	113000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
113309	Investment Goldman Sachs Fd33620770	Y	I	1J	113000
113310	T Rowe Price Equity Income	Y	I	1I	113000
113311	Vanguard Money Market - Surgery	Y	A	1I	113000
113312	T Rowe Price Equity Index Fund	Y	I	1I	113000
113313	T Rowe Price Science & Technology	Y	I	1I	113000
113314	TRP - Summit Cash Res - Surgery	Y	I	1I	113000
113315	Vanguard Europe Fund - Surgery	Y	I	1I	113000
113316	Vanguard Bond Fund - Surgery	Y	I	1I	113000
113317	Vanguard Capital Opport-Surgery	Y	I	1I	113000
113318	T Rowe Price -Summit Cash - OB/GYN	Y	I	1I	113000
113319	TRPrice -Mid Cap Value - OB/GYN	Y	A	1I	113000
113320	Vanguard L/T Corp Fund - OB/GYN	Y	A	1I	113000
113321	Vanguard Dividend Growth - Surgery	Y	I	1I	113000
113401	ST Net Appreciation/Depreciation MS	Y	A	1I	113000
114000	Assets Whose Use is Limited-ST	N	A	1K	
114001	Assets Whose Use is Limited-LT	N	A	1L	
114002	Assets Whose Use is Limited-ST	N	A	1K	114000
114003	Assets Whose Use is Limited-LT	N	A	1L	114001
114100	AWUL-ST-Accrued Interest Receivable	N	A	1K	114002
114101	AIR-ST Series B Contrstruction	Y	I	1K	114100
114102	AIR-ST Series C D/S/R	Y	I	1K	114100
114103	AIR-ST Series 2004	Y	A	1K	114100
114104	AIR-ST Series B D/S/R	Y	I	1K	114100
114105	AIR-ST Series E Contrstruction	Y	I	1K	114100
114106	AIR-ST Series E Cap Int	Y	I	1K	114100
114107	AIR-ST Series E D/S/R	Y	I	1K	114100
114108	AIR-ST Series 2003	Y	A	1K	114100
114109	AIR-ST Series C Construction	Y	I	1K	114100
114110	AIR-ST Rebate Series C	Y	I	1K	114100
114111	AIR-ST Series E D/S	Y	I	1K	114100
114112	AIR-ST Series 1995B Construction	Y	I	1K	114100
114113	AIR-ST Series 1995B D/S	Y	I	1K	114100
114114	AIR-ST Series 1995B D/S/R	Y	A	1K	114100
114115	AIR-ST Series 1999C	Y	I	1K	114100
114116	AIR-ST Series 2001A Construction	Y	I	1K	114100
114117	AIR-ST Series 2001A D/S	Y	I	1K	114100
114118	AIR-ST Series 2002A Construction	Y	I	1K	114100
114119	AIR-ST Series 2002A D/S/R	Y	A	1K	114100
114120	AIR-ST Series 2002A Cap Int	Y	I	1K	114100
114121	AIR-ST Series 2002B Construction	Y	A	1K	114100
114122	AIR-ST Series 2002B D/S/R	Y	A	1K	114100
114200	AWUL-Cash	N	A	1K	114002
114201	Repo Cash Series E Construction	Y	A	1K	114200
114202	Repo Cash Series B Construction	Y	I	1K	114200
114203	Repo Cash Series E Debt Service	Y	I	1K	114200
114204	Repo Cash Series B Debt Service	Y	I	1K	114200
114205	Repo Cash Series E Debt Service Res	Y	I	1K	114200
114206	Repo Cash Series B Debt Service Res	Y	I	1K	114200
114207	Repo Cash Series 1995B Principal	Y	A	1K	114200
114208	Repo Cash Series C Rebate	Y	A	1K	114200
114209	Repo Cash Series C Debt Service	Y	I	1K	114200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
114210	Unrestricted Lock Box	Y	A	1K	114200
114211	Repo Cash D/S/R Series C	Y	I	1K	114200
114212	Restricted Lock Box	Y	A	1K	114200
114213	Repo Cash D/S/R Series 2009B	Y	A	1K	114200
114214	Repo Cash COI Series 2009B	Y	A	1K	114200
114215	Repo Cash D/S Series 2009B	Y	A	1K	114200
114216	Repo Cash Construction Series C	Y	A	1K	114200
114217	Repo Cash Construction Series 1995B	Y	I	1K	114200
114218	Repo Cash D/S Series 1995B	Y	A	1K	114200
114219	Repo Cash D/S/R Series 1995B	Y	A	1K	114200
114220	Repo Cash Revenue Series 1995B	Y	A	1K	114200
114221	Repo Cash Cap Int Series 1995B	Y	A	1K	114200
114222	Repo Cash Project Series 1995B	Y	A	1K	114200
114223	Repo Cash D/S/R Series D	Y	I	1K	114200
114224	Repo Cash Constr 1999C	Y	A	1K	114200
114225	Repo Cash DebtSvc 1999C	Y	A	1K	114200
114226	Repo Cash Revenue 1999C	Y	A	1K	114200
114227	Repo Cash Mortgage 1999C	Y	A	1K	114200
114228	Repo Cash - Construction 2001A	Y	I	1K	114200
114229	Repo Cash - Debt Svc 2001A	Y	A	1K	114200
114230	Repo Cash - Cost Issue Fund 2001A	Y	I	1K	114200
114231	Repo Cash - Construction 2002A	Y	A	1K	114200
114232	Repo Cash - D/S Series 2002A	Y	A	1K	114200
114233	Repo Cash - D/S/R Series 2002A	Y	A	1K	114200
114234	Repo Cash - Cap Int Series 2002A	Y	I	1K	114200
114235	Repo Cash - Escrow (B-D-E)	Y	I	1K	114200
114236	Repo Cash - Construction 2002B	Y	A	1K	114200
114237	Repo Cash - D/S Series 2002B	Y	A	1K	114200
114238	Repo Cash - D/S/R Series 2002B	Y	A	1K	114200
114239	Commerce Construction Series 2002A	Y	A	1K	114200
114240	CMF Internal Plant 2002 Series	Y	A	1K	114200
114241	Repo Cash Construction Series 2003	Y	A	1K	114200
114242	Repo Cash Cap Interest Series 2003	Y	A	1K	114200
114243	Repo Cash D/S/R - Series 2003 COPS	Y	A	1K	114200
114244	Repo Cash COI - Series 2003	Y	I	1K	114200
114245	CMF - Special Fund B (2002)	Y	A	1K	114200
114246	REPO Cash Construction Series 2004	Y	A	1K	114200
114247	REPO Cash D/S/R Series 2004 COPS	Y	A	1K	114200
114248	REPO Cash D/S Series 2004 COPS	Y	A	1K	114200
114249	REPO Cash Cap Int Series 2004 COPS	Y	A	1K	114200
114300	AWUL-ST Notes and Bonds	N	A	1K	114002
114301	ST Notes & Bonds Series B Construct	Y	I	1K	114300
114302	ST Notes & Bonds Series B D/S	Y	I	1K	114300
114303	ST Notes & Bonds Series B D/S/R	Y	I	1K	114300
114304	ST Notes & Bonds Series E Construct	Y	I	1K	114300
114305	ST Notes & Bonds Series C D/S	Y	I	1K	114300
114306	ST Notes & Bonds Series 2002B Fund	Y	I	1K	114300
114307	ST Notes - Bonds Series 2004	Y	A	1K	114300
114308	ST Notes & Bonds Series C Construct	Y	I	1K	114300
114309	ST Notes & Bonds Series C Rebate	Y	I	1K	114300
114310	ST Notes & Bonds 2003COPS D/S/R	Y	A	1K	114300

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
114311	ST Notes&Bonds Series 2003Cops Proj	Y	I	1K	114300
114312	ST Notes & Bonds Series E D/S/R	Y	I	1K	114300
114313	ST Notes & Bonds Series 1995B Const	Y	I	1K	114300
114314	ST Notes & Bonds	Y	A	1K	114300
114315	ST Notes & Bonds Series 1995B D/S/R	Y	A	1K	114300
114316	ST N&B Series 1995B Cap Int	Y	I	1K	114300
114317	ST Notes & Bonds Series C D/S/R	Y	I	1K	114300
114318	ST N&B Series 1995B Project Mortg	Y	I	1K	114300
114319	ST N&B Series 1999C Project Mortg	Y	I	1K	114300
114320	ST Notes & Bonds Series 2001A Const	Y	I	1K	114300
114321	ST Notes & Bonds Series 2001A D/S	Y	I	1K	114300
114322	ST N&B Series 2001A Cost Issue	Y	I	1K	114300
114333	ST Net Appreciation/Depreciation	Y	A	1K	114300
114350	AWUL-ST Discount/Premium	N	A	1K	114002
114352	ST Disc/Prem Series E Construction	Y	I	1K	114350
114353	ST Disc/Prem Series B Construction	Y	I	1K	114350
114354	ST Disc/Prem Series C D/S	Y	I	1K	114350
114355	ST Disc/Prem Series E D/S	Y	I	1K	114350
114356	ST Disc/Prem Series A D/S	Y	I	1K	114350
114357	ST Disc/Prem Series B D/S	Y	I	1K	114350
114358	ST Disc/Prem Series 2004	Y	A	1K	114350
114359	ST Disc/Prem Series B D/S/R	Y	I	1K	114350
114360	ST Disc/Prem Series C Rebate	Y	I	1K	114350
114361	ST Disc/Prem 2003COPS D/S/R	Y	A	1K	114350
114362	ST Disc/Prem Series D D/S/R	Y	I	1K	114350
114363	ST Disc/Prem Series E	Y	I	1K	114350
114364	ST Disc/Prem Series 1995B	Y	I	1K	114350
114365	ST Disc/Prem Series C Construction	Y	I	1K	114350
114366	ST Disc/Prem Series C D/S/R	Y	I	1K	114350
114367	ST Disc/Prem Series 1995B Construct	Y	I	1K	114350
114368	ST Disc/Premium	Y	A	1K	114350
114369	ST Disc/Prem Series 1995B D/S/R	Y	A	1K	114350
114370	ST Disc/Prem Series 1999C Construct	Y	I	1K	114350
114371	ST Disc/Prem Series 2001A Construct	Y	I	1K	114350
114372	ST Disc/Prem Series 2001A D/S	Y	I	1K	114350
114373	ST Disc/Prem Series 2001A Cst Issue	Y	I	1K	114350
114400	AWUL-ST Assets Held With Trustee	N	A	1K	114002
114401	AWUL-ST Master Lease D/S/R	Y	A	1K	114400
114402	AWUL-ST Cap Improve Fund	Y	I	1K	114400
114403	AWUL-ST Equip Lease Fund II	Y	A	1K	114400
114499	AWUL-Current Portion	Y	A	1K	114400
114600	AWUL-LT-Accrued Interest Receivable	N	A	1L	114003
114601	AWUL-LT-Series C Construction AIR	Y	I	1L	114600
114602	AWUL-LT-Series E Construction AIR	Y	I	1L	114600
114603	AWUL-LT-Series 1995B DSR AIR	Y	I	1L	114600
114604	LT Accrued Interest Receivable	Y	I	1L	114600
114700	AWUL-LT Notes and Bonds	N	A	1L	114003
114701	AWUL-LT Series C Construction N&B	Y	I	1L	114700
114702	AWUL-LT Series E Construction N&B	Y	I	1L	114700
114703	AWUL-LT Series 1995B DSR N&B	Y	I	1L	114700
114704	LT Investments	Y	I	1L	114700

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
114800	AWUL-LT Discount/Premium	N	A	1L	114003
114801	AWUL-LT Series C Constr Disc/Prem	Y	I	1L	114800
114802	AWUL-LT Series E Constr Disc/Prem	Y	I	1L	114800
114803	AWUL-LT Series 1995B DSR Disc/Prem	Y	I	1L	114800
114804	LT Discount Premium	Y	I	1L	114800
114900	AWUL-LT Assets Held With Trustee	N	A	1L	114003
114933	LT Net Appreciation/Depreciation	Y	I	1L	114900
114999	AWUL-Non Current Portion	Y	A	1L	114900
115000	Notes Receivable	N	A	1U	
115001	Notes Receivable	N	A	1U	115000
115100	Notes Receivable	N	A	1U	115001
115101	AIR on Notes Receivable	Y	I	1U	115100
115102	Note Receivable Misc-Long Term	Y	I	1U	115100
115109	Reserve-Notes Receivable	Y	I	1U	115100
116001	Capitalized Bond Interest	N	A	1R	116100
116002	Capitalized Bond Interest	N	A	1R	116001
116100	Capitalized Bond Interest	N	A	1R	
116101	CIP Capitalized Interest	Y	A	1R	116002
117000	Debt Issue Costs	N	A	1W	117002
117001	Debt Issue Costs	N	A	1W	
117002	Debt Issue Costs	N	A	1W	117001
117003	Business Acquisition and Org Costs	N	A	1W	117001
117100	Accum Amortization - Bus Acq Cost	Y	A	1W	117200
117101	Series B Bond Issue Costs	Y	I	1W	117000
117102	Series C Bond Issue Costs	Y	I	1W	117000
117103	Series 2009B Bond Issue Costs	Y	A	1W	117000
117104	Series 2004 Bond Issue Costs	Y	A	1W	117000
117105	Series D Bond Issue Costs	Y	I	1W	117000
117106	Series C Investment Costs	Y	I	1W	117000
117108	Business Acquisition and Org Costs	Y	A	1W	117200
117109	M/L II-Issue Costs	Y	A	1W	117000
117110	Series 1995B Issue Costs	Y	A	1W	117000
117111	ELF Issue Costs	Y	I	1W	117000
117112	Series 1999C Bond Issue Costs	Y	A	1W	117000
117113	CIF Bond Issue Costs	Y	A	1W	117000
117114	Series 2001A Bond Issue Costs	Y	A	1W	117000
117115	Series 2002A Bond Issue Costs	Y	A	1W	117000
117116	Series 2002B Bond Issue Costs	Y	A	1W	117000
117117	Series 2003 COPS Bond Issue Costs	Y	A	1W	117000
117200	Business Acquisition and Org Costs	N	A	1W	117003
118000	Long Term Debt	N	A	2G	
118001	Long Term Debt	N	A	2G	118000
118100	Long Term Debt	N	A	2G	118001
118101	Series E Investment Costs	Y	I	2G	118100
118102	Series B Bond Discount	Y	I	2G	118100
118103	Series D Bond Discount	Y	I	2G	118100
119000	Long-Term Marketable Securities	N	A	1J	119002
119001	Long-Term Marketable Securities	N	A	1J	
119002	Long-Term Marketable Securities	N	A	1J	119001
119101	LT N&B Swap-Purchases	Y	A	1J	119000
119102	LT N&B Purchases	Y	A	1J	119000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
119103	LT N&B General-Purchases	Y	A	1J	119000
119104	LT N&B Walbrook-Purchases	Y	A	1J	119000
119105	LT N&B Digital-Purchases	Y	A	1J	119000
119106	LT N&B Swap-Sales	Y	A	1J	119000
119107	LT N&B Sales	Y	A	1J	119000
119108	LT N&B General-Sales	Y	A	1J	119000
119109	LT N&B Walbrook-Sales	Y	A	1J	119000
119110	LT N&B Digital-Sales	Y	A	1J	119000
119201	Long-Term Discount/Premium	Y	A	1J	119000
119202	Long-Term Disc/Prem Pooled	Y	A	1J	119000
119203	Long-Term Disc/Prem General	Y	A	1J	119000
119204	Long-Term Disc/Prem Walbrook	Y	I	1J	119000
119205	Long-Term Disc/Prem Digital	Y	I	1J	119000
119301	Common Stock	Y	A	1J	119000
119401	LT Net Appreciation/Depreciation MS	Y	A	1J	119000
120000	Land and Land Improvements	N	A	1M	
120001	Land and Land Improvements	N	A	1M	120000
120002	Land and Land Improvements	N	A	1M	120001
120101	Land	Y	A	1M	120002
120102	Land Improvements	Y	A	1M	120002
121000	Buildings and Leasehold Improvement	N	A	1N	
121001	Buildings and Leasehold Improvement	N	A	1N	121000
121002	Buildings and Leasehold Improvement	N	A	1N	121001
121101	Buildings	Y	A	1N	121002
121102	Leasehold Improvements	Y	A	1N	121002
121103	Newark Construction Trades Corp	Y	A	1N	121002
121104	Building Construction	Y	A	1N	121002
121105	Building Services	Y	A	1N	121002
122000	Equipment	N	A	1O	
122001	Equipment	N	A	1O	122000
122002	Equipment	N	A	1O	122001
122101	Fixed Equipment	Y	A	1O	122002
122102	Movable Equipment	Y	A	1O	122002
122103	Minor Equipment	Y	A	1O	122002
122107	Vehicles	Y	A	1O	122002
122109	Leased Equipment	Y	A	1O	122002
123000	Accumulated Depreciation	N	A	1S	
123001	Accumulated Depreciation	N	A	1S	123000
123100	Accumulated Depreciation	N	A	1S	123001
123101	Accum Depreciation-Fixed Equipment	Y	A	1S	123100
123102	Accum Depreciation-Moveable Equip	Y	A	1S	123100
123103	Accum Depreciation-Minor Equipment	Y	A	1S	123100
123104	Accum Depreciation-Bldg Construct	Y	A	1S	123100
123105	Accum Depreciation-Bldg Services	Y	A	1S	123100
123106	Accum Depreciation-Land Improvement	Y	A	1S	123100
123107	Accum Depreciation-Vehicles	Y	A	1S	123100
123108	Accum Depreciation-Bldg Other	Y	A	1S	123100
123109	Accum Depreciation-Leased Equipment	Y	A	1S	123100
124000	Investment in Joint Ventures	N	A	1P	
124001	Investment in Joint Ventures	N	A	1P	124000
124002	Investment in Joint Ventures	N	A	1P	124001

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
124101	Investment in EOHSI Building	Y	I	1P	124002
124102	Investment in CABM Building	Y	A	1P	124002
125000	Construction in Progress	N	A	1Q	
125001	Construction in Progress	N	A	1Q	125000
125002	Construction in Progress	N	A	1Q	125001
125003	Software in Progress	N	A	1Q	125001
125101	CIP A/P Accrual	Y	I	1Q	125002
125102	CIP Retainage	Y	A	1Q	125002
125103	CIP Capitalized Projects	Y	A	1Q	125002
125104	CIP Control	Y	A	1Q	125002
125105	CIP Capitalized Interest	Y	I	1Q	125002
125106	CIP Deferred Financing	Y	I	1Q	125002
125107	CIP Center for Molecular Medicine	Y	I	1Q	125002
125108	CIP Equipment CMMI Lease	Y	I	1Q	125002
125109	"Intangible CIP/Asset"	Y	A	1Q	125002
125201	SIP Control	Y	A	1Q	125003
126000	Due From Other Funds	N	A	1Z	
126001	Due From Other Funds	N	A	1Z	126000
126100	Due From Other Funds	N	A	1Z	126001
126101	Due From Other Funds	Y	A	1Z	126100
126102	Due to/from RU – Utilities	Y	A	1Z	126100
126103	Due to/from RU – Dining Services	Y	A	1Z	126100
126104	Due to/from RU – Endowments	Y	A	1Z	126100
126105	Due From Broadway House	Y	A	1Z	126100
126106	Due To / Due From Vacation Pay	Y	A	1Z	126100
126107	Due from RU - IPO services	Y	A	1Z	126100
126108	Due from RU - Non IPO services	Y	A	1Z	126100
126109	Due from RU -Labor services	Y	A	1Z	126100
126110	Due from RU - Debt Service	Y	A	1Z	126100
126111	Due to / from RU - Grants Clearing	Y	A	1Z	126100
126112	Due to/from RU – Student services	Y	A	1Z	126100
126113	Due to/from RU - Direct Loans	Y	A	1Z	126100
126114	Due to / from RU-Payroll W/H Taxes	Y	A	1Z	126100
126115	Due to / from RU-Sales/Cosmetic Tax	Y	A	1Z	126100
126116	Due to / from RU - State Approp	Y	A	1Z	126100
126117	Due to/from RU – FICA	Y	A	1Z	126100
126118	Due to / from RU - Fringe	Y	A	1Z	126100
126119	Due to/from RU – Treasury services	Y	A	1Z	126100
126120	Due To / From RU - Housing Services	Y	A	1Z	126100
126121	Due To / From RU - Escheat Property	Y	A	1Z	126100
126122	Due to/from RU – Capital Assets	Y	A	1Z	126100
126123	Due to/ from RU - Pell Grants	Y	A	1Z	126100
126124	Due to/ from RU-Federal Work Study	Y	A	1Z	126100
126125	Due to/ from RU - FSEOG Grants	Y	A	1Z	126100
126126	Due to/ from RU - Tag Grants	Y	A	1Z	126100
126127	Due to/from RU-EOF Under Grad Grant	Y	A	1Z	126100
126128	Due to/ from RU - EOF Grad Grants	Y	A	1Z	126100
126129	Due to/from RU-Disadvantag Stu Fund	Y	A	1Z	126100
126130	Due to/from RU-Scholarchip	Y	A	1Z	126100
126131	Due to/from RU–SON Services	Y	A	1Z	126100
126132	Due to / From RU - Billing Svcs	Y	A	1Z	126100



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
126133	Due to/from RU--Endow Oper & Gifts	Y	A	1Z	126100
127000	Loans to Students - Long - Term	N	A	1V	
127001	Loans to Students - Long - Term	N	A	1V	127000
127100	Loans to Students - Long - Term	N	A	1V	127001
127101	N/R Long-Term Loans-GASB 35	Y	A	1V	127100
128000	Endowment Investments	N	A	1F	
128001	Endowment Investments	N	A	1F	128000
128100	Endowment Investments	N	A	1F	128001
128101	Endowments Swap-Purchases	Y	A	1F	128100
128102	Endowment Purchases	Y	A	1F	128100
128103	Discount / Premium Endowments	Y	A	1F	128100
128104	Common Stocks - Endowments	Y	A	1F	128100
128105	Endowments-Net Appr/Depre Investmts	Y	A	1F	128100
128106	Endowments - Swap - Sales	Y	A	1F	128100
128107	Endowment Sales	Y	A	1F	128100
129000	Deferred Outflows	N	A	1X	
129001	Deferred Outflows	N	A	1X	129000
129100	Deferred Outflows	N	A	1X	129001
129101	Deferred Outflows	Y	A	1X	129100
129102	Deferred Pension Outflows	Y	A	1X	129100
144357	ST Disc/Prem	N	I	1K	114350
201000	Accounts Payable	N	A	2A	
201100	Accounts Payable	N	A	2A	201000
201101	System Disbursement Account	N	A	2A	201100
201102	A/P Invoice Clearing - ePayables	Y	A	2A	201101
201103	A/P Grant Refunds Automatic	Y	I	2A	201101
201104	A/P Trade Accounts Vendor	Y	A	2A	201101
201105	A/P NJ State Sales Tax	Y	A	2A	201101
201106	RU Visa Gift Card Disbursement	Y	I	2A	201101
201107	A/P SNJ FICA Advance	Y	A	2A	201101
201108	A/P Fed Direct Loans Advanced	Y	A	2A	201101
201109	A/P Dental Stores Related	Y	A	2A	201101
201110	A/P General Stores Related	Y	A	2A	201101
201111	A/P Lottery Receipts	Y	A	2A	201101
201112	A/P - Univ Hosp	Y	A	2A	201101
201113	A/P Security Deposits	Y	A	2A	201101
201114	A/P Student Health Insurance	Y	A	2A	201101
201115	A/P Miscellaneous	Y	A	2A	201101
201116	A/P Patient Refund Clearing	Y	A	2A	201101
201117	A/P - Rowan Univ	Y	A	2A	201101
201118	A/P - RBHS	Y	A	2A	201101
201119	A/P Contingent Refunds	Y	I	2A	201101
201120	A/R Students Overpayments Clearing	Y	A	1E	106100
201121	A/P Third Party Settlement	Y	A	2A	201101
201122	Unclaimed Wages under \$10	Y	I	2A	201101
201123	A/P Disbursement Splits	Y	A	2A	201101
201124	A/P Refunds due to Students	Y	I	2A	201101
201125	Refunds Payable-Overpayment	Y	A	2A	201101
201126	A/P Stale Date Checks	Y	A	2A	201101
201127	A/P Care/Caid Third Party Recovery	Y	I	2A	201101
201128	A/P Federal Express Splits	Y	I	2A	201101

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
201129	A/P Trade FYE Accrual	Y	A	2A	201101
201130	D/I Student Lab Deposits	Y	A	2A	201101
201131	A/P DRG Rec FY 84, 85, 86	Y	I	2A	201101
201132	A/P Advances Computerware	Y	A	2A	201101
201133	A/P Clearing - Unidentified Transac	Y	A	2A	201101
201134	A/P Petty Cash Clearing	Y	A	2A	201101
201135	A/P Dietary/Cafe Related	Y	A	2A	201101
201136	A/P Student Disability Insurance	Y	A	2A	201101
201137	A/P University Behavioral Ctr.	Y	A	2A	201101
201138	A/P NJ Cosmetic Medical Tax	Y	A	2A	201101
201200	Claims Payable	N	A	2A	201100
201201	A/P Claims Payable	Y	A	2A	201200
201202	A/E Payroll Accrual (Auto)	Y	I	2A	201200
201300	Bond Interest Payable	N	A	2A	201100
201301	Interest Payable Series 2004	Y	A	2A	201300
201302	Bond Interest Payable Series E	Y	I	2A	201300
201303	Bond Interest Payable Series 1995B	Y	A	2A	201300
201304	Bond Interest Payable Series 2009B	Y	A	2A	201300
201305	Bond Int Payable ICPH Series 2000	Y	A	2A	201300
201306	Bond Interest Payable Series 1999C	Y	A	2A	201300
201307	Bond Interest Payable Series CIF	Y	A	2A	201300
201308	Interest Payable Series J	Y	A	2A	201300
201309	Interest Payable Series K	Y	A	2A	201300
201310	Interest Payable Series 2002A	Y	A	2A	201300
201311	Interest Payable Series 2002B	Y	I	2A	201300
201312	Series 2003 COPS Interest Payable	Y	A	2A	201300
202000	Long Term Debt	N	A	2G	
202001	Long Term Debt-Expended	N	A	2I	
202002	Long Term Debt-Expended	N	A	2I	202001
202003	Capital Lease Obligation	N	A	2M	
202004	Capital Lease Obligation	N	A	2M	202003
202005	Long Term Debt	N	A	2G	202000
202100	Long Term Debt-Unexpended	N	A	2G	202005
202101	M/L II Unexpended Long Term Debt	Y	A	2G	202100
202102	Series 2004 Unexpended LTD	Y	A	2G	202100
202103	Series 2009B Unexpended LTD	Y	A	2G	202100
202104	Series C Unexpended Long Term Debt	Y	I	2G	202100
202105	Series 1995B LTD Unexpended	Y	A	2G	202100
202106	Series 1999C Unexpended LTD	Y	I	2G	202100
202110	ELF II Unexpended LTD	Y	I	2G	202100
202112	CIF Unexpended LTD	Y	A	2G	202100
202113	Series 2001A Unexpended LTD	Y	A	2G	202100
202114	Series 2002A Unexpended LTD	Y	A	2G	202100
202115	Series 2002B Unexpended LTD	Y	A	2G	202100
202116	Series 2003 COPS Unexpended LTD	Y	A	2G	202100
202150	Original Bond Discount	N	A	2G	202005
202151	Investment Costs	Y	A	2G	202150
202152	Bond Discount	Y	I	2G	202150
202153	Series 2009B Bond Discount	Y	A	2G	202150
202154	Series 1995B Bond Discount	Y	A	2G	202150
202155	Series 1999C Bond Discount	Y	A	2G	202150

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
202156	Series 2003 COPS Bond Discount	Y	A	2G	202150
202160	Original Bond Premium	N	A	2G	202005
202161	Series 2002A Bond Premium	Y	A	2G	202160
202162	Original Premium Series 2004	Y	A	2G	202160
202163	Series J Premium	Y	A	2G	202160
202200	Long Term Debt-Expended	N	A	2I	202002
202201	ML II Expended Long Term Debt	Y	A	2I	202200
202202	Series 2004 Expended LTD	Y	A	2I	202200
202203	Series 2009B Expended LTD	Y	A	2I	202200
202204	Series C Expended Long Term Debt	Y	I	2I	202200
202205	Series 1995B Expended LTD	Y	A	2I	202200
202206	Series D Expended Long Term Debt	Y	I	2I	202200
202207	Series J Expended LTD	Y	A	2I	202200
202208	Long Term Debt-COP	Y	I	2I	202200
202209	Series B LTD Expended	Y	I	2I	202200
202210	ELF LTD Expended	Y	I	2I	202200
202211	Series K Expended LTD	Y	A	2I	202200
202212	CIF Expended LTD	Y	A	2I	202200
202213	Series 2001A Expended LTD	Y	A	2I	202200
202214	Series 2002A Expended LTD	Y	A	2I	202200
202215	Series 2002B Expended LTD	Y	A	2I	202200
202216	Series 2003 COPs Expended LTD	Y	A	2I	202200
202217	LTD-DHS Shelter Plus Care	Y	A	2I	202200
202218	LTD-DHS Children's Trans Res. Ctr	Y	A	2I	202200
202219	LTD-Hudson United Bank SPC	Y	A	2I	202200
202220	LTD-Noncurrent Portion	Y	A	2I	202200
202221	LTD-NJHMFA SPC	Y	I	2I	202200
202300	Capital Lease Obligation	N	A	2M	202004
202301	CLO - 140 Bergen Street	Y	A	2M	202300
202302	CLO-Equipment	Y	A	2M	202300
202303	CLO - 150 Bergen Street	Y	A	2M	202300
202305	CLO-Noncurrent Portion	Y	A	2M	202300
203000	Accrued Payroll and Withholdings	N	A	2O	
203001	Accrued Payroll and Withholdings	N	A	2O	203000
203100	Accrued Payroll-Checks for Reissue	N	A	2A	201100
203101	A/P Payroll Checks for reissue	Y	I	2A	203100
203200	Accrued Payroll-Manual	N	A	2A	204001
203201	A/E Payroll Accrual-Manual	Y	A	2A	203200
203202	A/E Payroll Accrual-Auto	Y	I	2A	203200
203300	Accrued Payroll-Faculty Incentive	N	A	2A	204001
203301	A/E Payroll Faculty Incentive Pay	Y	A	2A	203300
203400	Accrued Payroll	N	A	2A	204001
203401	A/E Payroll Accrual	Y	A	2A	203400
203402	A/E Payroll Accrual-Deferred Pay	Y	I	2A	203400
203500	Accrued Payroll-Deductions	N	A	2O	203001
203501	A/E Payroll-Federal Income Tax	Y	A	2O	203500
203502	A/E Payroll-FICA Employee	Y	A	2O	203500
203503	A/E Payroll-SNJ PERS Pension	Y	A	2O	203500
203504	A/E Payroll-FICA Employer	Y	A	2O	203500
203505	A/E Roth 457b After Tax Plan	Y	A	2O	203500
203506	A/E Payroll-LT Care Insurance	Y	A	2O	203500

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
203507	A/E Payroll-Couch Insurance	Y	A	20	203500
203508	A/E Payroll-SNJ Commuter TaxSave	Y	A	20	203500
203509	A/E Payroll-SNJ Unclaimed Property	Y	A	20	203500
203510	A/E Payroll-US Savings Bonds	Y	A	20	203500
203511	A/E Payroll-Garnishment	Y	A	20	203500
203512	A/E Payroll-Operating Engineer Dues	Y	A	20	203500
203513	A/E Payroll-Contribution United Way	Y	A	20	203500
203514	A/E Payroll-SNJ SUI/TDI/FLI	Y	A	20	203500
203515	A/E Payroll-Teamsters Union Dues	Y	A	20	203500
203516	A/E Payroll-NJMS Faculty Union Dues	Y	A	20	203500
203517	A/E Payroll-Rutgers Credit Union	Y	A	20	203500
203518	A/E Payroll-AAUP Faculty Union Dues	Y	A	20	203500
203519	A/E Payroll-Boston Life Insurance	Y	A	20	203500
203520	A/E Payroll-No Jersey Credit Union	Y	A	20	203500
203521	A/E Payroll Parking Fee - Rowan	Y	A	20	203500
203522	A/E Payroll-Contri to RU Foundation	Y	A	20	203500
203523	A/E Payroll-Employee Returned Check	Y	I	20	203500
203524	A/E Payroll-Alimony Deduction	Y	A	20	203500
203525	A/E Payroll-Prof/Tech Union Dues	Y	A	20	203500
203526	A/E Payroll-NJ State Income Tax	Y	A	20	203500
203527	A/E Payroll-Medical Insurance	Y	A	20	203500
203528	A/E Payroll-Dental Insurance	Y	A	20	203500
203529	A/E Payroll-Child Support	Y	A	20	203500
203530	A/E Payroll-Pa Income Tax Withheld	Y	A	20	203500
203531	A/E Payroll-Intern & Resident Dues	Y	A	20	203500
203532	A/E Payroll-IRS Tax Levy	Y	A	20	203500
203533	A/E Payroll-FOP Local 74 Dues	Y	A	20	203500
203534	A/E Payroll-Deferred Compensation	Y	A	20	203500
203535	A/E Payroll-IRA	Y	A	20	203500
203536	A/E Payroll-TIAA Pension After-Tax	Y	A	20	203500
203537	A/E Payroll-TIAA Escrow Deduction	Y	I	20	203500
203538	A/E Payroll-TIAA/CREF Pension	Y	A	20	203500
203539	A/E Payroll-Hstff Vol Disability	Y	A	20	203500
203540	A/E Payroll-Vol Life Ins Allianz	Y	A	20	203500
203541	Pre-Tax Prudential (414h) Mandatory	Y	A	20	203500
203542	Pre-Tax Prudential (414h) Vest %	Y	A	20	203500
203543	A/E Payroll-Disability Insurance	Y	I	20	203500
203544	A/E Payroll-DOC Fitness Center	Y	I	20	203500
203545	A/E Payroll-Social Security Ref Clr	Y	I	20	203500
203546	A/E Payroll-Misc State Tax W/H	Y	I	20	203500
203547	A/E Payroll-PERS Loan	Y	I	20	203500
203548	A/E Payroll-Faculty Club	Y	I	20	203500
203549	A/E Payroll-Insurance Clearing	Y	A	20	203500
203550	A/E Payroll-Prudential DCRP	Y	A	20	203500
203551	A/E Payroll-United Way Gr Middlesex	Y	A	20	203500
203552	A/E Payroll-DCRP Employer Clearing	Y	A	20	203500
203553	A/E Payroll-Housestaff Life Ins	Y	I	20	203500
203554	A/E Payroll-Agcy Shp Escrow	Y	I	20	203500
203555	A/E Payroll-AHS Residents-Rent	Y	I	20	203500
203556	A/E Payroll-Non Union Dues	Y	I	20	203500
203557	A/E Payroll-NJEA Union Dues	Y	I	20	203500

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
203558	A/E Payroll-TIAA SRA	Y	A	20	203500
203559	A/E Payroll-NJEA Union Dues	Y	A	20	203500
203560	A/E Payroll-Prov Life Insurance	Y	I	20	203500
203561	A/E Payroll-UMDNJ Family Giving	Y	I	20	203500
203562	A/E Payroll-DPO Employee Deduction	Y	I	20	203500
203563	A/E Payroll-ULA Deduction	Y	I	20	203500
203564	A/E Payroll-Parking Fee	Y	A	20	203500
203565	A/E Payroll-CHUBB	Y	I	20	203500
203566	A/E Payroll-Aetna Life Insurance	Y	A	20	203500
203567	A/E Payroll-Foundation/UMD	Y	A	20	203500
203568	A/E Payroll - Rowan Fitness Center	Y	A	20	203500
203569	A/E Payroll-Nursing Int'l Fee	Y	I	20	203500
203570	A/E Payroll-Nursing Union Dues	Y	A	20	203500
203571	A/E Payroll-Nursing Initiation Fee	Y	I	20	203500
203572	A/E Payroll-Hospital Aux Fund Raise	Y	I	20	203500
203573	A/E Payroll-Loan Repayment	Y	I	20	203500
203574	A/E Payroll-Provident Life Ins	Y	A	20	203500
203575	A/E Payroll-PFRS Pension	Y	I	20	203500
203576	A/E Payroll-PFRS Tax Shelter	Y	I	20	203500
203577	A/E Payroll-SNJ PFRS Pension	Y	A	20	203500
203578	A/E Payroll-HPAE Dues & Fees	Y	A	20	203500
203579	A/E Payroll-HPAE COPE	Y	I	20	203500
203580	A/E Payroll-Cancer Care Teamsters	Y	A	20	203500
203581	A/E Payroll-Cancer Care Disability	Y	I	20	203500
203582	A/E Payroll-Faculty Incentive	Y	A	20	203500
203583	A/E Payroll-Hartford Pension Plan	Y	A	20	203500
203584	A/E Payroll-AXA Equitable Pension	Y	A	20	203500
203585	A/E Payroll-Union Dues NJEA Dirctrs	Y	A	20	203500
203586	A/E Payroll-Union Dues EMS Suprvsrs	Y	A	20	203500
203587	A/E Payroll-ING Pension Plan	Y	A	20	203500
203588	A/E Payroll-MetLife Pension Plan	Y	A	20	203500
203589	A/E Payroll-Lincoln Pension Plan	Y	I	20	203500
203590	A/E Payroll-AIG-VALIC Pension Plan	Y	A	20	203500
203591	A/E Payroll-METLIFE Pension Plan	Y	I	20	203500
203592	A/E Payroll-YMCA Fitness Ctr	Y	A	20	203500
203593	A/E Payroll-TIAA ACTS Pension	Y	A	20	203500
203594	A/E Payrl METLIFE ACTS Pension	Y	I	20	203500
203595	A/E Payrl Lincoln ACTS Pension	Y	I	20	203500
203596	A/E Payrl VALIC ACTS Pension	Y	I	20	203500
203597	A/E Payrl Copeland ACTS Pension	Y	I	20	203500
203598	A/E Payroll-Fed Inc Tax Foreign Nat	Y	A	20	203500
203599	A/E Payroll-Interest & Fees	Y	A	20	203500
203600	A/E Payrl Employer Ded Clearing	N	A	20	203001
203601	A/E Payroll Direct Deposit Kickout	Y	A	20	203600
203602	A/E Payrl Pens Vendor1 Emplr Clear	Y	A	20	203600
203603	A/E Payrl Pens Vendor2 Emplr Clear	Y	I	20	203600
203604	A/E Payrl Pens Vendor3 Emplr Clear	Y	I	20	203600
203605	A/E Payrl Pens Vendor4 Emplr Clear	Y	I	20	203600
203606	A/E Payrl Pens Vendor5 Emplr Clear	Y	I	20	203600
203607	A/E Payrl FICA Employer Ded Clear	Y	I	20	203600
203608	A/E Payroll-Rev Recon Clearing Acct	Y	A	20	203600

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
203609	A/E Payroll-Fringe Clearing Account	Y	A	2O	203600
203701	A/E Payroll-CWA Union Dues	Y	A	2O	203500
203702	A/E Payroll-Unreim Med Flex Spend	Y	A	2O	203500
203703	A/E Payroll-Dep Care Flex Spending	Y	A	2O	203500
203704	A/E Payrl FOP Local #155 Dues	Y	I	2O	203500
203705	A/E Payroll-Misc. Recovery Clearing	Y	A	2O	203500
204000	Accrued Expenses and Other Liabilit	N	A	2A	
204001	Accrued Expenses and Other Liabilit	N	A	2A	204000
204100	Accrued Expenses and Other Liabilit	N	A	2A	204001
204101	Accrued Claims Liability	Y	I	2A	204100
204102	A/E Fringe Benefits Uncollected	Y	A	2A	204100
204103	A/E SNJ Fringe Composite-Collected	Y	A	2A	204100
204104	A/E Misc Accrued Expenses	Y	A	2A	204100
204105	A/E Utilities	Y	A	2A	204100
204106	A/E Anesthesia Group	Y	I	2A	204100
204107	A/E St Elizabeth Ins/WC Uncollected	Y	A	2A	204100
204108	A/E Other Cafeteria/Dietary	Y	I	2A	204100
204109	A/E Fringe Benefit Admin Fees	Y	I	2A	204100
204110	A/E Tuition Reimbursement	Y	A	2A	204100
204111	A/E Housestaff Affil Fringe Admin F	Y	I	2A	204100
204114	A/E SNJ Fringe FICA OASDI	Y	A	2A	204100
204115	A/E SNJ Fringe FICA Medicare	Y	A	2A	204100
204116	A/E Misc-Other	Y	A	2A	204100
204117	Accrued Liability IBNR	Y	I	2A	204100
204118	Accrued Liability Magellan	Y	I	2A	204100
204119	Capitalization W/H Clear'g-Magellan	Y	I	2A	204100
204120	A/E Outstanding Invoices	Y	A	2A	204100
204121	A/E RU Assess Fee Liability	Y	A	2A	204100
205000	Deferred Compensation Trust	N	A	2C	
205001	Deferred Compensation Trust	N	A	2C	205000
205100	Deferred Compensation Trust	N	A	2C	205001
205101	Deferred Compensation Trust	Y	A	2C	205100
205102	Deferred Comp Trust Income	Y	A	2C	205100
205103	Deferred Comp OB/GYN Trust	Y	A	2C	205100
205104	Def Comp OB/GYN Trust Inc	Y	A	2C	205100
205105	Executive Deferred Comp Trust	Y	I	2C	205100
206000	Notes Payable	N	A	2A	
206100	Notes Payable	N	A	2A	206000
206101	Deferred Revenue-Reappropriations	N	I	4A	401100
206110	Notes Payable	N	A	2A	206100
206111	Notes Payable	Y	I	2A	206110
207000	Deferred Revenue-Pending Escrow	N	A	2E	
207001	Deferred Revenue-Pending Escrow	N	A	2E	207000
207100	Deferred Revenue-Pending Escrow	N	A	2E	207001
207101	Deferred Revenue-Pending Escrow	Y	I	2E	207100
208000	Accrued Vacation and Sick Pay	N	A	2B	
208001	Accrued Vacation and Sick Pay	N	A	2B	208000
208100	Accrued Vacation and Sick Pay	N	A	2B	208001
208101	Accrued Vacation Expense	Y	A	2B	208100
208102	Accrued Sick Pay	Y	A	2B	208100
209000	Deferred Income	N	A	2D	

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
209001	Deferred Income	N	A	2D	209000
209002	Deferred Revenue-Other	N	A	2D	209200
209003	Deferred Revenue-Other	N	A	2D	209002
209004	Deferred Revenue-Grants	N	A	2D	209300
209005	Deferred Revenue-Grants	N	A	2D	209004
209100	Deferred Revenue-Appropriations, ne	N	A	2D	209001
209101	Deferred Revenue-Appropriations, ne	Y	A	2D	209100
209200	Deferred Revenue-Other	N	A	2D	
209201	D/I Student Accept Deposit	Y	A	2D	209003
209202	D/I Student Advance Payment	Y	A	2D	209003
209203	D/I Other Miscellaneous	Y	A	2D	209003
209204	D/I Newark Parking Fees	Y	A	2D	209003
209205	D/I Newark Airport EMS	Y	I	2D	209003
209206	D/I Pisc/NB Parking Fees	Y	A	2D	209003
209207	D/I Strat/Camden Parking Fees	Y	A	2D	209003
209208	D/I Housing Deposit	Y	A	2D	209003
209300	Deferred Revenue-Grants	N	A	2D	
209301	Deferred Rev-Internally Generated	Y	I	2D	209005
209302	Deferred Revenue-External Awards	Y	A	2D	209005
209400	F/B Appropriation for Encumbrances	N	A	2D	
209401	F/B Appropriation for Encumbrances	N	A	4D	302500
2100	A/P System Control Account	Y	A	2A	201101
210101	D/I State Appropriation	Y	A	2E	207100
2110	A/P Currency Exchange	Y	I	2A	201101
211100	Letter of Credit Obligation	N	A	2A	204001
211101	Letter of Credit Obligation	Y	I	2A	211100
212001	LTD & CLO-Current Portion	N	A	2F	
212002	LTD & CLO-Current Portion	N	A	2F	212001
212003	LTD & CLO-Current Portion	N	A	2F	212002
212101	LTD-Current Portion	Y	A	2F	212003
212102	CLO-Current Portion	Y	A	2F	212003
213000	Refundable Government Student Loans	N	A	2N	
213001	Refundable Government Student Loans	N	A	2N	213000
213100	Refundable Government Student Loans	N	A	2N	213001
213101	Refundable Government Student Loans	Y	I	2N	213100
220000	Retainage	N	A	2H	
220001	Retainage	N	A	2H	220000
220100	Retainage	N	A	2H	220001
220101	Retainage	Y	A	2H	220100
221100	Bond Interest Payable	N	A	2A	204001
221101	Bond Interest Payable Series C	Y	I	2A	221100
221102	Bond Interest Payable Series C	Y	I	2A	221100
221103	Bond Interest Payable Series 1995B	Y	I	2A	221100
221104	Bond Interest Payable Series D	Y	I	2A	221100
221105	Bond Interest Payable Series B	Y	I	2A	221100
222000	Accrued Claims Liability	N	A	2L	
222001	Accrued Claims Liability	N	A	2L	222000
222100	Accrued Claims Liability	N	A	2L	222001
222101	Accrued Claims Liability	Y	A	2L	222100
225000	Deposits Held In Custody For Others	N	A	2K	
225001	Deposits Held In Custody For Others	N	A	2K	225000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
225100	Deposits Held In Custody For Others	N	A	2K	225001
225101	Deposits Held In Custody For Others	Y	I	2K	225100
226000	Due to Other Funds	N	A	2Z	
226001	Due to Other Funds	N	A	2Z	226000
226100	Due to Other Funds	N	A	2Z	226001
226101	Due to Other Funds	Y	A	2Z	226100
226107	Due to RU - IPO services	Y	A	2Z	226100
226108	Due to RU - Non IPO services	Y	A	2Z	226100
226109	Due to RU - Labor services	Y	A	2Z	226100
226110	Due to RU - Debt Service	Y	A	2Z	226100
230000	Pension Liability	N	A	2P	
231000	Pension Liability	N	A	2P	230000
231100	Pension Liability	N	A	2P	231000
231111	Pension Liability - PERS/PFRS	Y	A	2P	231100
240000	Deferred Pension Inflows	N	A	2Q	
241000	Deferred Pension Inflows	N	A	2Q	240000
241100	Deferred Pension Inflows	N	A	2Q	241000
241111	Deferred Pension Inflows-PERS/PFRS	Y	A	2Q	241100
300000	Control Accounts	N	A	3A	
300001	Control Accounts	N	A	3A	300000
300002	Fund Balance-Prior Year Controls	N	A	4D	400003
301000	Budget Control Accounts-Current Yr	N	A	3A	300001
301100	Budgeted Revenue Ctrl-Current Year	N	A	3A	301000
301200	Budgeted Expense Ctrl-Current Year	N	A	3A	301000
301300	Budgeted Transfer Ctrl-Current Year	N	A	3A	301000
301400	Budgeted Change to F/B-Current Year	N	A	3A	301000
302000	Actual Control Accounts-Current Yr	N	A	3A	300001
302100	Revenue Control-Current Year	N	A	3A	302000
302200	Expense Control-Current Year	N	A	3A	302000
302250	Expense Control-Prior Year	N	I	4D	302500
302260	Prior Year Expense - Manual Trsf	Y	A	4D	302500
302300	Transfer Control-Current Year	N	A	3A	302000
302350	Transfer Control-Prior Year	N	A	4D	302500
302500	Prior Year Encumbrance Controls	N	A	4D	300002
303000	Encumbrance Ctrl Accts-Current Year	N	A	3A	300001
303100	Encumbrance Control-Current Year	N	A	3A	303000
303101	Encumbrance Expenditures-Curr Year	N	I	3A	303000
303110	Res Encumbrance Control-Current Yr	N	A	3A	303000
303200	Pre-Encumbrance Control-Current Yr	N	A	3A	303000
303210	Res Pre-Encumbrance Ctrl-Current Yr	N	A	3A	303000
303300	Accrued Payroll Control-Current Yr	N	I	3A	303000
303310	Reserve Accrued Payroll-Current Yr	N	A	3A	303000
304000	Budget Control Accounts-Prior Year	N	A	4D	
304100	Budgeted Expense Control-Prior Year	N	I	4D	302500
304200	Budgeted Change to F/B-Prior Year	N	I	4D	302500
305000	Encumbrance Ctrl Accounts-Prior Yr	N	A	4D	
305100	Encumbrance Control-Prior Year	N	I	4D	302500
305101	Encumbrance Control-Prior Year Adj	N	A	4D	302500
305110	Res Encumbrance Control-Prior Year	N	I	4D	302500
305300	Accrued Payroll Control-Prior Year	N	I	4D	302500
305310	Res Accrued Payroll-Prior Year	N	I	4D	302500



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
306000	Post Close-Control Accounts	N	A	3A	300001
306100	Post Close - Control	N	A	2A	204100
400000	Fund Balance-Unrestricted	N	A	4A	
400001	Fund Balance-Restricted & Designate	N	A	4B	
400002	Fund Balance-Restricted Other	N	A	4C	
400003	Fund Balance-Prior Year Controls	N	A	4D	
400004	Fund Balance - Endowments	N	A	4E	
400005	Fund Balance-Invested In Capital	N	A	4F	
400006	Fund Balance-Debt Service	N	A	4G	
400007	Fund Balance-Capital Projects	N	A	4H	
400008	Fund Balance-Self-Insurance	N	A	4I	
400009	Fund Balance-US Gov't Refundable	N	A	4J	
400010	Fund Balance-Faculty Practice Plans	N	A	4K	
400011	Fund Balance-Health Care	N	A	4L	
400012	Fund Balance-Unrestricted Other	N	A	4M	
401000	Fund Balance-Unrestricted	N	A	4A	400000
401002	Fund Balance-Restricted & Designate	N	A	4B	400001
401003	Fund Balance-Restricted Other	N	A	4C	400002
401004	Fund Balance - Endowments	N	A	4E	400004
401005	Fund Balance-Invested In Capital	N	A	4F	400005
401006	Fund Balance-Debt Service	N	A	4G	400006
401007	Fund Balance-Capital Projects	N	A	4H	400007
401008	Fund Balance-Self-Insurance	N	A	4I	400008
401009	Fund Balance-US Gov't Refundable	N	A	4J	400009
401010	Fund Balance-Faculty Practice Plans	N	A	4K	400010
401011	Fund Balance-Health Care	N	A	4L	400011
401012	Fund Balance-Unrestricted Other	N	A	4M	400012
401100	Fund Balance-Unrestricted	N	A	4A	401000
401101	Fund Balance-Unrestricted	N	A	4A	401100
401102	NIP Depreciation	N	I	4A	401100
401103	F/B Adjustments-Prior Yr.	N	A	4A	401100
401104	FB-PY Encumbrance Expense	N	A	4A	401100
401111	NIP Series A Debt Retirement	N	I	4A	401100
401112	NIP Series B Debt Retirement	N	I	4A	401100
401113	NIP Series C Debt Retirement	N	I	4A	401100
401114	NIP Series D Debt Retirement	N	I	4A	401100
401115	NIP Series E Debt Retirement	N	I	4A	401100
401116	NIP Series 1995B Debt Retirement	N	I	4A	401100
401117	NIP ELF Debt Retirement	N	I	4A	401100
401118	NIP Master Lease Debt Retirement	N	I	4A	401100
401119	NIP Series 1999C Debt Retirement	N	A	4A	401100
401181	NIP Capitalized Interest Series A	N	I	4A	401100
401182	NIP Capitalized Interest Series B	N	I	4A	401100
401183	NIP Capitalized Interest Series C	N	I	4A	401100
401185	NIP Capitalized Interest Series E	N	I	4A	401100
401186	NIP Capitalized Interest Series 199	N	I	4A	401100
401191	NIP Initial Investment	N	I	4A	401100
401192	NIP Jobs Science Tech Bonds	N	I	4A	401100
401199	NIP Prior Year	N	A	4A	401100
401200	Fund Balance-Restricted & Designate	N	A	4B	401002
401201	Fund Balance-Temporarily Restricted	N	A	4B	401200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
401202	Prepaid Expenses Owner's Cost	N	I	4B	401200
401211	F/B Series A Debt Retirement	N	I	4B	401200
401212	F/B Series B Debt Retirement	N	I	4B	401200
401213	F/B Series C Debt Retirement	N	I	4B	401200
401214	F/B Series D Debt Retirement	N	I	4B	401200
401215	F/B Series E Debt Retirement	N	I	4B	401200
401216	F/B Series 1995B Debt Retirement	N	I	4B	401200
401217	F/B ELF Debt Retirement	N	I	4B	401200
401218	F/B Master Lease Debt Retirement	N	I	4B	401200
401219	F/B Series 1999C Debt Retirement	N	A	4B	401200
401234	F/B Series D Refinancing Retirement	N	I	4B	401200
401238	F/B IRS Rebate Funds	N	I	4B	401200
401240	F/B Debt Service Interest	N	I	4B	401200
401242	F/B Series B Bond Interest Expense	N	I	4B	401200
401243	F/B Series C Bond Interest Expense	N	I	4B	401200
401244	F/B Series D Bond Interest Expense	N	I	4B	401200
401245	F/B Series E Bond Interest Expense	N	I	4B	401200
401246	F/B Series 1995B Bond Interest Inco	N	I	4B	401200
401247	F/B ELF Interest Expense	N	I	4B	401200
401248	F/B Master Lease Interest Expense	N	I	4B	401200
401249	F/B Series 1999C Bond Interest Exp	N	A	4B	401200
401250	F/B Appropriation for D/S Interest	N	I	4B	401200
401251	F/B Series A Interest Income	N	I	4B	401200
401252	F/B Series B Interest Income	N	I	4B	401200
401253	F/B Series C Interest Income	N	I	4B	401200
401254	F/B Series D Interest Income	N	I	4B	401200
401255	F/B Series E Interest Income	N	I	4B	401200
401256	F/B Series 1995B Interest Income	N	I	4B	401200
401257	F/B ELF Interest Income	N	I	4B	401200
401258	F/B Master Lease Income	N	I	4B	401200
401259	F/B Series 1999C Interest Income	N	A	4B	401200
401260	F/B Investment Costs 17~	N	A	4B	401200
401262	F/B Series B Investment Costs	N	I	4B	401200
401263	F/B Series C Investment Costs	N	I	4B	401200
401264	F/B Series D Investment Costs	N	I	4B	401200
401265	F/B Series E Investment Costs	N	I	4B	401200
401266	F/B Series 1995B Investment Costs	N	I	4B	401200
401267	F/B ELF Investment Costs	N	I	4B	401200
401268	F/B Master Lease Investment Costs	N	I	4B	401200
401269	F/B Series 1999C Investment Costs	N	A	4B	401200
401270	F/B Appropriation for Debt Service	N	I	4B	401200
401272	F/B Series B Debt Service Repayment	N	I	4B	401200
401273	F/B Series C Debt Service Repayment	N	I	4B	401200
401275	F/B Series E Debt Service Repayment	N	I	4B	401200
401276	F/B Series 1995B Debt Service Repay	N	I	4B	401200
401277	F/B ELF Debt Repayments	N	I	4B	401200
401278	F/B Master Lease Repayments	N	I	4B	401200
401279	F/B Series 1999C Debt Service Repay	N	A	4B	401200
401280	Interest Income	N	I	4B	401200
401282	F/B Jobs Science Tech Bonds	N	I	4B	401200
401292	F/B Jobs Search Tech Bonds	N	I	4B	401200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
401293	F/B Arbitrage Funding Series A	N	I	4B	401200
401294	F/B Arbitrage Funding Series B	N	I	4B	401200
401296	F/B Investment Income CABM	N	I	4B	401200
401297	F/B Reimbursed Funds	N	I	4B	401200
401298	F/B Series A	N	I	4B	401200
401299	F/B Prior Year	N	A	4B	401200
401300	Fund Balance-Restricted Other	N	A	4C	401003
401301	Fund Balance-Restricted Other	N	A	4C	401300
401410	Fund Balance - Endowments	N	A	4E	401004
401411	F/B Adjustments - Endowments	N	A	4E	401004
401420	Fund Balance-Invested In Capital	N	A	4F	401005
401430	Fund Balance-Debt Service	N	A	4G	401006
401440	Fund Balance-Capital Projects	N	A	4H	401007
401450	Fund Balance-Self-Insurance	N	A	4I	401008
401460	Fund Balance-US Gov't Refundable	N	A	4J	401009
401470	Fund Balance-Faculty Practice Plans	N	A	4K	401010
401480	Fund Balance-Health Care	N	A	4L	401011
401481	Fund Balance-Violence Institute NJ	N	A	4L	401011
401490	Fund Balance-Unrestricted Other	N	A	4M	401012
501000	Tuition and Fees-Level 1	N	A	5A	
501001	Tuition and Fees-Level 2	N	A	5A	501000
501002	Tuition and Fees	N	A	5A	501000
501100	Tuition	N	A	5A	501001
501101	Tuition Income	Y	A	5A	501100
501102	Tuition-Masters in Public Health	Y	I	5A	501100
501103	Tuition-Master of Science	Y	A	5A	501100
501104	Tuition-Bachelor of Science	Y	A	5A	501100
501105	Tuition-Associate of Science	Y	I	5A	501100
501106	Tuition-Post Master Certification	Y	A	5A	501100
501107	Tuition-Allowance	Y	A	5A	501100
501108	Tuition-Transfers	Y	A	5A	501100
501110	Provision-Bad Debts-Tuition & Fees	Y	A	5A	501100
501111	Recovery - Bad Debts-Tuition & Fees	Y	A	5A	501100
501200	Student Fees and Deposits	N	A	5A	501001
501201	Student Application Fees	Y	A	5A	501200
501202	Student Late Registration Fees	Y	A	5A	501200
501203	Student Course Fees	Y	A	5A	501200
501204	Student Forfeited Acceptance Deposits	Y	A	5A	501200
501205	Late Fees	Y	A	5A	501200
501206	International Student Fees	Y	A	5A	501200
501207	Student Deferred Payment Fees	Y	A	5A	501200
501208	Student Program Fees	Y	A	5A	501200
501209	Graduation Fees	Y	A	5A	501200
501210	Student Health Service Fee	Y	A	5A	501200
501211	Student Activity Fee	Y	A	5A	501200
501212	Student-Equipment / Laboratory Fee	Y	A	5A	501200
501213	Student Technology Fee	Y	A	5A	501200
501214	Student Transcript Fees	Y	A	5A	501200
501215	"Other Fees"	Y	A	5A	501200
501216	Background Check Fees	Y	A	5A	501200
501217	License Testing Fees	Y	A	5A	501200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
501218	Clinical Exam Fees	Y	A	5A	501200
501219	Immunization Fee	Y	A	5A	501200
502000	State Appropriation	N	A	5B	
502001	State Appropriation	N	A	5B	502000
502100	State Appropriation	N	A	5B	502001
502101	State Appropriation	Y	A	5B	502100
502102	Tuition Incentive	Y	I	5B	502100
502201	Reappropriated Revenue	Y	A	5B	502100
503000	Net Patient Service Revenue	N	A	5C	
503001	Net Patient Service Revenues Lvl 2	N	A	5C	503000
503002	Provision for Bad Debt	N	A	5C	503000
503003	Healthcare Subsidies	N	A	5C	503000
503004	Contractual & Other Allowances	N	A	5C	503000
503005	Prior Year Settlement	N	A	5C	503500
503100	Gross Patient Service Revenue	N	A	5C	503001
503101	Patient Service Revenue	Y	A	5C	503100
503102	Clinical Contract Revenues	Y	A	5C	503100
503103	Maternal and Infant Care	Y	I	5C	503100
503104	Camden Ambulance	Y	I	5C	503100
503105	Technical Laboratory Fees	Y	I	5C	503100
503106	Counseling Fees	Y	I	5C	503100
503107	Prior Year Settlement	Y	A	5C	503501
503108	Family Planning	Y	I	5C	503100
503109	Alcoholism Treatment	Y	I	5C	503100
503111	OB/GYN Routine	Y	I	5C	503100
503112	OB/GYN High Risk	Y	I	5C	503100
503115	Capitated Care Revenue	Y	A	5C	503100
503116	Settlement Revenues	Y	A	5C	503100
503117	Camden EMS Revenue	Y	I	5C	503100
503118	Newark EMS Revenue	Y	I	5C	503100
503119	Healthstart-MIC Revenue	Y	A	5C	503100
503120	Healthstart-Ob/Gyn Revenue	Y	I	5C	503100
503121	Healthstart-High Risk Revenue	Y	I	5C	503100
503122	HMO Contractual Allowances	Y	A	5C	503200
503123	Medical Denial Allowances	Y	I	5C	503200
503200	Deductions from Patient Service Rev	N	A	5C	503001
503201	DRG Adjustment	Y	A	5C	503200
503202	DRG Payor Factor	Y	A	5C	503200
503203	Administration Contractual Arrangem	Y	A	5C	503200
503204	Employee Allowance	Y	A	5C	503200
503205	Charity Allowance	Y	A	5C	503200
503206	Disputed Charges	Y	I	5C	503200
503207	Administrative Allowance-Other	Y	A	5C	503200
503208	ICF Allowance	Y	A	5C	503200
503209	Other Medical Denial Allowance	Y	A	5C	503200
503210	Prompt Pay Discount (Taken/Earned)	Y	I	5C	503200
503211	Bad Debt	Y	A	5C	503400
503212	Recovery	Y	A	5C	503400
503213	Sliding Fee Allowance	Y	I	5C	503200
503214	Uncompensated Care	Y	I	5C	503200
503215	Prospective Payment	Y	A	5C	503200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
503216	DRG Over/Under Collection	Y	I	5C	503200
503217	Prompt Payor Discount	Y	I	5C	503200
503218	Bad Debt	Y	I	5C	503200
503219	Sliding Fee Allowance	Y	I	5C	503200
503220	Recovery	Y	I	5C	503200
503300	Hospital Subsidies	N	A	5C	503001
503311	GME Subsidy	Y	A	5C	503300
503312	Charity Care Subsidy	Y	A	5C	503300
503313	Hospital Relief Subsidy	Y	A	5C	503300
503314	Mental Health Subsidy	Y	A	5C	503300
503400	Provision for Bad Debt	N	A	5C	503001
503401	Inpatient Bad Debt Provision	Y	A	5C	503400
503402	Outpatient Bad Debt Provisions	Y	A	5C	503400
503403	EMS Bad Debt Provision	Y	A	5C	503400
503405	Recovery Bad Debt-Inpatient	Y	I	5C	503400
503406	Recovery Bad Debt-Outpatient	Y	I	5C	503400
503500	Prior Year Settlement	N	A	5C	
503501	Prior Year Settlement	N	A	5C	503001
504000	Sales & Service Auxiliary	N	A	5D	
504001	Sales and Service Auxiliary	N	A	5D	504000
504002	Sales and Services-Parking	N	A	5D	504000
504100	Sales and Services-Auxiliary	N	A	5D	504001
504101	Taxable Sales	Y	A	5D	504100
504102	Non Taxable Sales	Y	A	5D	504100
504103	Meal Allowance	Y	A	5D	504100
504104	Vending Machine & Sales Commissions	Y	A	5D	504100
504105	Non Taxable Catering	Y	A	5D	504100
504106	Commissions and Rebates	Y	A	5D	504100
504130	Computer Hardware Sales - Taxable	Y	A	5D	504100
504131	Computer Software Sales - Taxable	Y	A	5D	504100
504135	Computer Hardware Sales-Non-Taxable	Y	A	5D	504100
504136	Computer Software Sales-Non-Taxable	Y	A	5D	504100
504200	Sales and Services-Parking	N	A	5D	504001
504201	Staff Parking-Newark	Y	A	5D	504200
504202	Staff Parking-Piscataway	Y	A	5D	504200
504203	Staff Parking-South Jersey	Y	A	5D	504200
504204	Shuttle Services	Y	A	5D	504200
504205	Valet Parking	Y	A	5D	504200
504206	Parking-Sub Lease	Y	A	5D	504200
504999	BACIS/BANNER Conversion	N	A	5D	
505000	Governmental Grants & Contracts	N	A	5F	
505001	Governmental Grants & Contracts	N	A	5F	505000
505100	Governmental Grants & Contracts	N	A	5F	505001
505101	Grants & Contracts from Federal Gov	Y	A	5F	505100
505102	Grants & Contracts from State Govt	Y	A	5F	505100
505103	Grants & Contracts from Local Govt	Y	A	5F	505100
505104	Grants&Contracts fr Foreign Gov't	Y	A	5F	505100
505105	Prov for Uncollect Grants-Federal	Y	A	5F	505100
505106	Prov for Uncollect Grants-State	Y	A	5F	505100
505107	Prov for Uncollect Grants-Local	Y	A	5F	505100
505108	Prov for Uncollect Grants-Foreign	Y	A	5F	505100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
506000	Unrealized apprec. on investments	N	A	5J	
506001	Unrealized apprec. on investments	N	A	5J	506000
506100	Unrealized apprec. on investments	N	A	5J	506001
506101	Unrealized apprec. on investments	Y	A	5J	506100
506102	Account not in use	Y	I	5J	506100
507000	Investment Revenue	N	A	5K	
507001	Investment Revenue	N	A	5K	507000
507100	Investment Revenue	N	A	5K	507001
507101	Investment Revenue	Y	I	5K	507100
509000	Other Sources of Revenue-Lvl 1	N	A	5E	
509001	Overhead	N	A	5E	
509002	Overhead	N	A	5E	509001
509003	Other Sources of Revenue	N	A	5E	509000
509004	NJDS Clinic Revenue	N	A	5E	509000
509005	CMHC Clinic and Other Revenue	N	A	5E	509000
509006	Affiliate Revenue	N	A	5E	
509007	Affiliate Revenue	N	A	5E	509006
509008	Donation Income - Lvl 3	N	A	5E	509700
509009	Intellectual Property Revenues-Lvl3	N	A	5E	509800
509010	Healthcare Contracts Lvl 3	N	A	5E	509900
509100	Overhead	N	A	5E	509002
509101	Institutional Overhead	Y	A	5E	509100
509200	Investment Revenue	N	A	5K	507001
509201	Investment Revenue	Y	A	5K	509200
509300	Miscellaneous Revenue	N	A	5E	509003
509301	Other Revenues	Y	A	5E	509300
509302	Interest	Y	A	5E	509300
509303	Sale of Capital Assets	Y	A	5E	509300
509304	TV Commissions	Y	A	5E	509300
509305	Medical Transcription Fees	Y	A	5E	509300
509306	Affiliate Administrative Fees-Malpr	Y	A	5E	509300
509307	Affiliate Administrative Fees-F/B	Y	I	5E	509300
509308	Exhibit Fee Income	Y	A	5E	509300
509309	Donation Income - Lvl 4	Y	A	5E	509008
509310	Newark Airport Ambulance	Y	A	5E	509300
509311	Affiliate Revenue	Y	A	5E	509600
509312	Lease Revenue	Y	A	5E	509300
509313	Income Refund	Y	A	5E	509300
509314	Membership Fees	Y	A	5E	509300
509315	Treasurer's Discretionary Revenue	Y	A	5E	509300
509316	UPA Revenue	Y	A	5L	540200
509317	Balcony Cafe Revenue	Y	I	5E	509300
509318	Revenue Distribution	Y	A	5E	509009
509319	Computer Hardware Sales	Y	A	5D	504100
509320	Computer Software Sales	Y	A	5D	504100
509321	PHRI Revenue	Y	A	5E	509300
509322	Multimedia sales and services	Y	A	5E	509300
509323	Patent & Royalty Revenue	Y	A	5E	509800
509324	Continuing Education Revenue	Y	A	5E	509300
509325	Administration Fees	Y	A	5E	509300
509326	Student Residence Fees	Y	A	5D	504100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
509327	Intellectual Property	Y	A	5E	509009
509328	Intellectual Property Distribution	Y	A	5E	509009
509329	Fees	Y	A	5E	509300
509330	Book-Luncheon Income	Y	A	5E	509300
509331	Prior Fiscal Year Revenue	Y	A	5E	509300
509332	Insurance recoveries	Y	A	5E	509300
509333	Workers comp fee	Y	A	5E	509300
509400	NJDS Clinic Revenue	N	A	5E	509003
509401	Predoctoral Revenue	Y	A	5E	509400
509402	Emergency	Y	A	5E	509400
509403	Capitation	Y	I	5E	509400
509404	Hygiene	Y	I	5E	509400
509405	Post Doctoral Revenue	Y	A	5E	509400
509406	Dental Implants	Y	A	5E	509400
509407	Screening	Y	A	5E	509400
509408	Undistributed Revenue	Y	A	5E	509400
509409	Professional Services Revenue	Y	A	5E	509400
509410	"Electronic Medicaid"	Y	A	5E	509400
509500	CMHC Clinic and Other Revenue	N	A	5E	509003
509501	Board of Education	Y	A	5E	509010
509502	Clinic Lab-Employee	Y	I	5E	509500
509503	Clinic Lab-Non employee	Y	A	5E	509500
509504	Habilitation Unit	Y	I	5E	509500
509505	Dunellen Clinic	Y	I	5E	509500
509506	Metuchen Clinic	Y	I	5E	509500
509507	Managed Health Care	Y	A	5E	509500
509508	Addiction Recovery Services	Y	A	5E	509500
509509	HMO	Y	I	5E	509500
509510	Consultation & Education	Y	A	5E	509010
509511	Prevention Services	Y	I	5E	509500
509512	Comprehensive PGM for Seniors	Y	A	5E	509500
509513	New Brunswick Office	Y	I	5E	509500
509514	Social Problem Solving	Y	I	5E	509500
509515	Rehabilitation Rent	Y	I	5E	509500
509516	Public Telephone	Y	I	5E	509500
509517	Employee Assistance Programs	Y	A	5E	509500
509518	Student Assistance Programs	Y	A	5E	509500
509519	Sales of Inventory	Y	I	5E	509500
509520	Seminars	Y	I	5E	509500
509521	H.U.D. Rent	Y	A	5E	509500
509522	H.U.D. Tenant Rent	Y	A	5E	509500
509523	Revenue - Prison Mental Health	Y	A	5E	509010
509600	Affiliate Revenue	N	A	5E	509007
509601	Affiliate Revenue	Y	A	5E	509600
509602	Prov for Bad Debt-Affiliate Revenue	Y	A	5E	509600
509700	Donation & Endowment Revenues-Lvl 2	N	A	5E	509000
509800	Intellectual Property Revenues-Lvl2	N	A	5E	509000
509900	Healthcare Contracts Lvl 2	N	A	5E	509000
510000	Grants & Contracts from Private Sou	N	A	5G	
510001	Private Grants & Contracts	N	A	5G	510000
511000	Provision for Uncollectible-Grants	N	A	5G	510000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
511100	Private Grants & Contracts	N	A	5G	510001
511101	Grants & Contracts from Private Sou	Y	A	5G	511100
511110	Provision for Uncollectible-Grants	N	A	5G	511000
511111	Provision for Uncollectible-Grants	Y	A	5G	511110
520000	Capital Grants and Contracts	N	A	5H	
520001	Capital Grants and Contracts	N	A	5H	520000
521100	Capital Grants and Contracts	N	A	5H	520001
521101	Faculty Practice Distribution	Y	I	5H	521100
521102	Overhead Distribution	Y	A	5E	509100
521103	Endowment	Y	I	5H	521100
521104	Other Internal Sources	Y	A	5E	509300
521105	Reimbursement	Y	I	5H	521100
521106	Faculty Practice Service Revenue	Y	A	5L	540200
521107	Capital Grants and Gifts	Y	A	5H	521100
521108	Contractual Allowances	Y	A	5L	540300
521109	Administrative Allowance	Y	A	5L	540300
521110	Charity Allowance	Y	A	5L	540300
521111	Settlements	Y	A	5L	540300
530000	Fringe Benefits Paid Directly SNJ	N	A	5I	
531000	Fringe Benefits Paid Directly SNJ	N	A	5I	530000
531100	Fringe Benefits Paid Directly SNJ	N	A	5I	531000
531101	Fringe Benefits Paid Directly SNJ	Y	A	5I	531100
540000	Professional Service Revenue	N	A	5L	
540100	Professional Service Revenue	N	A	5L	540000
540200	Professional Service Revenue	N	A	5L	540100
540300	Deductions - Prof. Service Revenue	N	A	5L	540100
540301	Provision - Bad debts-Fac Practice	Y	A	5L	540300
540305	Recovery of Bad debts-Fac Practice	Y	A	5L	540300
550000	Housestaff Revenue	N	A	5M	
551000	Housestaff Revenue	N	A	5M	550000
551100	Housestaff Revenue	N	A	5M	551000
551101	Housestaff Billings	Y	A	5M	551100
551102	Housestaff Writeoffs	Y	A	5M	551100
560001	Government Loan Awards	Y	A	5N	560010
560002	Private Loan Awards	Y	A	5N	560010
560003	Loan awards refunded to grantors	Y	I	5N	560010
560004	Interest on student loans	Y	A	5N	560011
560005	Late charges on student loans	Y	A	5N	560011
560006	Loan assesment-Principal	Y	A	5N	560012
560007	Loan assesment-Interest	Y	A	5N	560012
560008	Loan assesment-Other income	Y	A	5N	560012
560010	Loan Awards, net of refunds	N	A	5N	560100
560011	Interest & late charges	N	A	5N	560100
560012	Loan assesments	N	A	5N	560100
560100	Loan Awards, Interest & Assesment	N	A	5N	561000
561000	Loan Awards, Interest & Assesment	N	A	5N	
561010	Account not in use	Y	I	5J	506100
570001	SIRF Contributions-Other	Y	A	5O	570010
570002	SIRF Contributions-Affiliate	Y	A	5O	570010
570004	SIRF Contributions-UPA	Y	A	5O	570010
570010	SIRF Contr. from Affiliate & Other	N	A	5O	570100



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
570100	SIRF Contr. from Affiliate & Other	N	A	5O	571000
571000	SIRF Contr. from Affiliate & Other	N	A	5O	
580000	Student Aid - Federal	N	A	5P	
581000	Student Aid - Federal	N	A	5P	580000
581100	Student Aid - Federal	N	A	5P	581000
581101	Student Aid - Federal	Y	A	5P	581100
590000	Student Aid - State of NJ	N	A	5Q	
591000	Student Aid - State of NJ	N	A	5Q	590000
591100	Student Aid - State of NJ	N	A	5Q	591000
591101	Student Aid - State of NJ	Y	A	5Q	591100
600000	Salaries & Wages	N	A	6A	
600001	Manually Posted Salaries & Wages	N	A	6A	
600002	Fringe Benefits	N	A	6B	
601000	Salaries and Wages Staff	N	A	6A	601001
601001	Salary and Wages Staff Lvl 2	N	A	6A	600000
601100	Salaries & Wages-Regular	Y	A	6A	601000
601110	Salaries-Faculty Regular	Y	A	6A	606100
601200	Salaries & Wages-Overtime	Y	A	6A	601000
601210	Salaries-Faculty-Other	Y	A	6A	606100
601220	Sal & Wages -Straight Time-Overtime	Y	A	6A	601000
601300	Salaries & Wages-Bonus	Y	A	6A	601000
601310	Salaries-Faculty Bonus	Y	A	6A	606100
601400	Salaries & Wages-Differentials	Y	A	6A	601000
601500	Salaries-Fellowships	Y	A	6A	601000
601510	Salaries-Stipends	Y	A	6A	601000
601600	Salaries & Wages - Per Diem Staff	Y	A	6A	601000
601610	Salaries & Wages - Per Diem Faculty	Y	A	6A	606100
601900	Budgeted New Positions - Faculty	Y	A	6A	606100
601901	Budgeted New Positions - Staff	Y	A	6A	601000
601999	BACIS/BANNER Conversion	Y	A	6A	601000
602000	Fringe Benefits	N	A	6B	600002
602001	Fringe Benefits	N	A	6B	602000
602100	Fringe Benefits-FICA Medicare	Y	A	6B	602001
602200	Fringe Benefits-FICA Regular	Y	A	6B	602001
602300	Fringe Benefits-Composite	Y	A	6B	602001
602400	Fringe Benefits - Pension Expense	Y	A	6B	602001
602600	Fringe Benefits-Other	N	A	6B	602000
602601	Scholarships Stipends & Fellowships	Y	A	6B	602600
602602	Tuition Reimbursement	Y	A	6B	602600
602603	Vision Care	Y	A	6B	602600
602604	Uniform Allowance	Y	A	6B	602600
602605	Uniform Allowance	Y	A	6B	602600
602606	Moving Expense	Y	A	6B	602600
602607	Book and Journal Allowance	Y	A	6B	602600
602608	Insurance Reimbursement	Y	A	6B	602600
602609	Health Ins Reimb.	Y	A	6B	602600
602610	Early Retirement Expense	Y	A	6B	602600
602611	Fringe Allocation	Y	A	6B	602600
602612	Fringe Benefits Reimbursement	Y	A	6B	602600
602613	Workers' Comp-Health/Pension Cost	Y	A	6B	602600
602614	DCRP Retirement & Life Insurance	Y	A	6B	602600

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
602999	Employee Reimbursements Clearing	Y	A	6B	602000
603000	Manually Posted Salary Transactions	N	A	6A	603001
603001	Manually Posted Salaries & Wages	N	A	6A	600001
603100	Salary Reimbursement	Y	A	6A	606200
603101	Salary Allocations	Y	A	6A	606200
603200	Vacation Pay Accrual Housestaff	Y	A	6A	607300
603300	Salary Vacancy Factor Allocation	Y	A	6A	606200
603310	Sick Pay Accrual Housestaff	Y	A	6A	607300
603320	Salary Allocation Rebate	Y	A	6A	606200
603350	Contingency Expense	Y	A	6A	606200
603400	Manual salary accruals Housestaff	Y	A	6A	607200
603401	Budgeted New Positions - Housestaff	Y	A	6A	607200
603420	Manual salary reclass Housestaff	Y	A	6A	607200
603510	Manual Salary Reclass-Faculty	Y	A	6A	606200
604000	Manually Posted Salary&Wages Staff	N	A	6A	601001
604001	Year End Salary Accrual	N	A	6A	600001
604100	Salary Accrual Staff	Y	A	6A	604000
604101	Salary Accrual - Faculty	Y	A	6A	606200
604200	Manual Salary reclass Staff	Y	A	6A	604000
605000	Vacation Pay & Sick Leave Accrual	N	A	6A	600001
605100	Vacation Pay & Sick Leave Accrual	N	A	6A	601001
605110	Sick Pay Accrual Staff	Y	A	6A	605100
605111	Vacation pay accrual Faculty	Y	A	6A	606300
605112	Vacation Pay Accrual Staff	Y	A	6A	605100
605113	Sick pay accrual Faculty	Y	A	6A	606300
606000	Salary and Wages Faculty Lvl 2	N	A	6A	600000
606100	Salary and Wages Faculty Lvl 3	N	A	6A	606000
606200	Manual Posted Faculty Salaries Lvl3	N	A	6A	606000
606300	Vaca and Sick pay accrual Faculty	N	A	6A	606000
607000	Housestaff Salaries-Lvl 2	N	A	6A	600000
607001	Housestaff Salaries	Y	A	6A	607100
607100	Housestaff Salaries-Lvl 3	N	A	6A	607000
607200	Manually post Housestaff Salaries	N	A	6A	607000
607300	Vacation&Sick Pay Accrual Housestaf	N	A	6A	607000
699999	Fringe Benefit Clearing Account	Y	I	6B	602600
701000	Materials and Supplies Lvl 1	N	A	7A	
701001	Materials and Supplies Lvl 2	N	A	7A	701000
701002	Materials & Supplies-IDT	N	A	7A	701000
701003	Inventory	N	A	7A	701000
701100	Materials & Supplies-Direct	N	A	7A	701001
701101	Computer Hardware	Y	A	7A	701100
701102	Allocated Utility Cost	Y	A	7A	701100
701103	Printing and Office Supplies	Y	A	7A	701100
701104	Vehicular Supplies	Y	A	7A	701100
701105	Microcomputer Software	Y	A	7A	701100
701106	Household and Security Supplies	Y	A	7A	701100
701107	Clothing	Y	A	7A	701100
701108	Medical Supplies (Chargeable)	Y	A	7A	701100
701109	Drugs (Chargeable)	Y	A	7A	701100
701110	Intravenous Solutions (Chargeable)	Y	A	7A	701100
701111	X-Ray Film	Y	A	7A	701100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
701112	Blood and Blood Plasma (Chargeable)	Y	A	7A	701100
701113	Oxygen and Gas	Y	A	7A	701100
701114	Medical Supplies (Non-chargeable)	Y	A	7A	701100
701115	Education Supplies	Y	A	7A	701100
701116	Clinic Supplies	Y	A	7A	701100
701117	Library Binding	Y	A	7A	701100
701118	Library Books	Y	A	7A	701100
701119	Library Journal Subscriptions	Y	A	7A	701100
701120	All Other Supplies	Y	A	7A	701100
701121	Animals and Animal Maintenance	Y	A	7A	701100
701122	Library Media	Y	A	7A	701100
701123	Food	Y	A	7A	701100
701124	Office Furniture	Y	A	7A	701100
701125	Implantable Medical Supplies	Y	A	7A	701100
701126	Clinical Supplies - PG	Y	A	7A	701100
701127	Clinical Supplies - Pre Clinic	Y	A	7A	701100
701150	Utilities	N	A	7A	701001
701151	Utilities-Gas	Y	A	7A	701150
701152	Utilities-Electric	Y	A	7A	701150
701153	Utilities-Oil	Y	A	7A	701150
701154	Utilities-Water	Y	A	7A	701150
701155	Utilities-Sewer	Y	A	7A	701150
701159	Utilities (BACIS Conversion)	Y	A	7A	701150
701199	Automatic Supply Allocation	Y	A	7A	701100
701200	Materials and Supplies-IDT	N	A	7A	701001
701201	Interdepartmental Recoveries	Y	A	7A	701200
701202	Offset Printing IDT	Y	A	7A	701200
701203	Catering IDT	Y	A	7A	701200
701204	Video-Biomed Communications IDT	Y	A	7A	701200
701205	Engraving IDT	Y	A	7A	701200
701206	General Stores IDT	Y	A	7A	701200
701207	Bookstore IDT	Y	A	7A	701200
701208	Telecommunications IDT (Non Telepho	Y	A	7A	701200
701209	Medical Supplies (Chargeable) IDT	Y	A	7A	701200
701210	Intravenous Solutions (Chargeable)	Y	A	7A	701200
701211	Medical Supplies (Non-chargeable) I	Y	A	7A	701200
701212	Uniform IDT	Y	A	7A	701200
701213	Drugs (Non-chargeable) IDT	Y	A	7A	701200
701214	Dental Stores IDT - Pre Doc	Y	A	7A	701200
701215	Animal Care IDT	Y	A	7A	701200
701216	Dietary Supplies IDT	Y	A	7A	701200
701217	Clothing Apparel IDT	Y	A	7A	701200
701218	Laboratory Supplies	Y	A	7A	701100
701219	Surgical Skin Closures IDT	Y	A	7A	701200
701220	X-Ray IDT	Y	A	7A	701200
701221	Equipment Storage IDT	Y	A	7A	701200
701222	Equipment Management IDT	Y	A	7A	701200
701223	Xerox IDT	Y	A	7A	701200
701224	Housekeeping Supplies IDT	Y	A	7A	701200
701225	Personal Computer Software-IDT	Y	A	7A	701200
701226	Dental Stores IDT - Implant	Y	A	7A	701200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
701227	Dental Stores IDT - Post Graduate	Y	A	7A	701200
701228	Dental Stores IDT - Pre Clinic	Y	A	7A	701200
701300	Inventory	N	A	7A	701001
701301	Inventory Supplies	Y	A	7A	701300
701302	Inventory Issues	Y	A	7A	701300
701303	Inventory Cost of Sales	Y	A	7A	701300
701304	Inventory Adjustment	Y	A	7A	701300
701305	Inventory Discount	Y	I	7A	701300
701306	Inventory Freight	Y	A	7A	701300
701307	Inventory Storage	Y	A	7A	701300
701308	Inventory Late Payment Charges	Y	A	7A	701300
702000	Services Lvl 1	N	A	7D	
702001	Services Lvl 2	N	A	7D	702000
702002	Services-IDT	N	A	7D	702000
702003	Insurance	N	A	7D	702000
702100	Services-Direct	N	A	7D	702001
702101	Student Fee Cost	Y	A	7D	702100
702102	Telephone - Answering Service	Y	A	7D	702100
702103	Video / Multimedia Production	Y	A	7D	702100
702104	Household and Security Service	Y	A	7D	702100
702105	Advertising	Y	A	7D	702100
702106	Subscriptions and Memberships	Y	A	7D	702100
702107	Legal and Investigative	Y	A	7D	702100
702108	Subject Fees	Y	A	7D	702100
702109	Postage	Y	A	7D	702100
702110	Entertainment and Meal Functions	Y	A	7D	702100
702111	Microfilm	Y	A	7D	702100
702112	Data Processing Services Purchased	Y	A	7D	702100
702113	Rent-Buildings and Grounds	Y	A	7D	702100
702114	Rent-Records Management Storage	Y	A	7D	702100
702115	Rent-Data Processing Equipment	Y	A	7D	702100
702116	Rent-Other	Y	A	7D	702100
702117	Lease/Purchase	Y	A	7D	702100
702118	Laboratory Services-Internal	Y	A	7D	702100
702119	Administrative Expense	Y	A	7D	702100
702120	Medical Services Purchased	Y	A	7D	702100
702121	Recruiting Expenses	Y	A	7D	702100
702122	Records Management Services	Y	A	7D	702100
702123	Educational Services Purchased	Y	A	7D	702100
702124	Honorariums	Y	A	7D	702100
702125	Employment Agency Fees	Y	A	7D	702100
702126	Collection Agency Fees	Y	A	7D	702100
702127	Conference Registration/Training	Y	A	7D	702100
702128	Food Services Purchased	Y	A	7D	702100
702129	Bank Service Fees	Y	A	7D	702100
702130	Valet Parking Fees	Y	A	7D	702100
702131	Accrued Expenditures	Y	A	7D	702100
702132	Temporary Professional Services	Y	A	7D	702100
702133	Statutory Review	Y	A	7D	702100
702134	Audit Fees	Y	A	7D	702100
702135	Consulting & Research Services	Y	A	7D	702100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
702136	Other	Y	A	7D	702100
702137	Medical records and Certificates	Y	A	7D	702100
702138	Publication Cost	Y	A	7D	702100
702139	Shredding Costs	Y	A	7D	702100
702140	Student Tuition Expense	Y	A	7D	702100
702141	PC Repairs	Y	A	7D	702100
702142	Technology Training	Y	A	7D	702100
702143	PC Maintenance	Y	A	7D	702100
702144	LAN Maintenance	Y	A	7D	702100
702145	Technology Consulting	Y	A	7D	702100
702146	UMDware Computer Store	Y	A	7D	702100
702147	Medical Expense UHP	Y	A	7D	702100
702148	Management Fee	Y	A	7D	702100
702149	Laboratory Services Purchased	Y	A	7D	702100
702150	Travel	N	A	7D	702001
702151	Air Travel	Y	A	7D	702150
702152	Land Travel	Y	A	7D	702150
702153	Mileage Reimbursement	Y	A	7D	702150
702154	Hotel Accommodation	Y	A	7D	702150
702155	Meal Reimbursement-Travel Related	Y	A	7D	702150
702156	Student Travel	Y	A	7D	702150
702157	Travel	Y	A	7D	702150
702158	Subject Travel	Y	A	7D	702150
702159	Foreign Travel	Y	A	7D	702150
702160	Insurance	N	A	7D	702003
702161	Insurance-Crime	Y	A	7D	702160
702162	Insurance-Fire/Property	Y	A	7D	702160
702163	Insurance-Boiler	Y	A	7D	702160
702164	Insurance-Automobile	Y	A	7D	702160
702165	Insurance-General Liability	Y	A	7D	702160
702166	insurance - Malpractice	Y	A	7D	702160
702167	Insurance-Other	Y	A	7D	702160
702168	Insurance - SIRF Claims	Y	A	7D	702160
702169	insurance - Workers Compensation	Y	A	7D	702160
702170	Telephone	Y	A	7D	702100
702171	Local Service-Cellular	Y	A	7D	702172
702172	Local Service	N	A	7D	702001
702173	Local Service-Telephone	Y	A	7D	702172
702174	Local Service-One Time Charge	Y	A	7D	702172
702175	Local Service-Voice Mail	Y	A	7D	702172
702176	Local Service-Video Conferencing	Y	A	7D	702172
702177	Local Service-Video Usage	Y	A	7D	702172
702178	Pagers	Y	A	7D	702172
702179	RU Foundation Assessment Fee	Y	A	7D	702100
702180	Long Distance Service	N	A	7D	702001
702181	Long Distance-Telephone	Y	A	7D	702180
702182	Long Distance-Calling Cards	Y	A	7D	702180
702183	Long Distance-Local Toll Calls	Y	A	7D	702180
702184	Long Distance-800 Service	Y	A	7D	702180
702185	Long Distance-Audio Teleconference	Y	A	7D	702180
702186	Long Distance-Video Monthly Charge	Y	A	7D	702180

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
702187	Long Distance-Video Monthly Usage	Y	A	7D	702180
702188	RJ Visa Gift Card	Y	A	7D	702100
702190	Communications Services Clearing	N	A	7D	702001
702191	Communications Services-Voice	Y	A	7D	702190
702192	Communications Services-Data	Y	A	7D	702190
702194	UMDNJ Faculty Honoraria	Y	A	7D	702100
702195	Data Service	N	A	7D	702001
702196	Data Service-Inventory	Y	A	7D	702195
702197	Data Service-Data Circuit	Y	A	7D	702195
702198	Automatic Service Allocat-Post FY96	Y	A	7D	702195
702199	Automatic Service Alloc-Pre FY 96	Y	A	7D	702195
702200	Services-IDT	N	A	7D	702001
702201	Interdepartmental Recoveries	Y	A	7D	702200
702202	Advertising IDT	Y	A	7D	702200
702203	Household and Security IDT	Y	A	7D	702200
702204	Special Events IDT	Y	A	7D	702200
702205	Records Management IDT	Y	A	7D	702200
702206	Arbitration Costs IDT	Y	A	7D	702200
702207	Postage IDT	Y	A	7D	702200
702208	Microfilm IDT	Y	A	7D	702200
702209	Data Processing IDT	Y	A	7D	702200
702210	Library Computer Search IDT	Y	A	7D	702200
702211	Shared Equipment Services IDT	Y	A	7D	702200
702212	Vehicle Repair IDT	Y	A	7D	702200
702213	Transportation Pool IDT	Y	A	7D	702200
702214	Temporary Office Help IDT	Y	A	7D	702200
702215	Secretarial Pool IDT	Y	A	7D	702200
702216	Telephone IDT	Y	I	7D	702200
702301	Local Service IDT	N	A	7D	702001
702302	Local Service-Telephone IDT	Y	A	7D	702301
702303	Local Service-One Time Charge IDT	Y	A	7D	702301
702304	Local Service-Voice Mail IDT	Y	A	7D	702301
702305	Local Service-Video Conference IDT	Y	A	7D	702301
702306	Local Service-Video Usage IDT	Y	A	7D	702301
702310	Long Distance Service IDT	N	A	7D	702001
702311	Long Distance-Telephone IDT	Y	A	7D	702310
702312	Long Distance-Calling Cards IDT	Y	A	7D	702310
702313	Long Distance-Local Toll Calls IDT	Y	A	7D	702310
702314	Long Distance-800 Service IDT	Y	A	7D	702310
702315	Long Distance-Audio Teleconfer IDT	Y	A	7D	702310
702316	Long Distance-Video Monthly Chg IDT	Y	A	7D	702310
702317	Long Distance-Video Month Usage IDT	Y	I	7D	702310
702320	Communications Service Clearing IDT	N	A	7D	702001
702321	Communication Services-Voice IDT	Y	A	7D	702320
702322	Communication Services-Data IDT	Y	A	7D	702320
702325	Data Service IDT	N	A	7D	702001
702326	Data Service-Inventory IDT	Y	A	7D	702325
702327	Data Service-UMDnet Activation IDT	Y	A	7D	702325
702330	Pagers IDT	Y	A	7D	702200
702401	PC Repairs IDT	Y	A	7D	702200
702402	Technology Training IDT	Y	A	7D	702200

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
702403	UMDware Computer Store Software IDT	Y	A	7D	702200
702404	UMDware Computer Store Hardware IDT	Y	A	7D	702200
702405	ACS Data Processing IDT	Y	A	7D	702200
702406	SCT Data Processing IDT	Y	A	7D	702200
702999	BACIS/BANNER Conversion	N	A	7D	702000
703000	Maintenance Lvl 1	N	A	7E	
703001	Maintenance Lvl 2	N	A	7E	703000
703002	Non Recurring Maintenance	N	A	7E	703000
703100	Maintenance Agreements (Recurring M	N	A	7E	703001
703101	RM-Building and Grounds	Y	A	7E	703100
703102	RM-Vehicles	Y	A	7E	703100
703110	Maintenance Agreements-Equipment	N	A	7E	703001
703111	RM-Office Equipment	Y	A	7E	703110
703112	RM-Household and Security Equipment	Y	A	7E	703110
703113	RM-Medical Equipment	Y	A	7E	703110
703114	RM-Education and Rehabilitation Eqp	Y	A	7E	703110
703115	RM-All Other Equipment	Y	A	7E	703110
703200	Non-Capitalized Expenditures	N	A	7E	703001
703201	NRM-Building and Grounds	Y	A	7E	703200
703202	NRM-Vehicular Equipment	Y	A	7E	703200
703210	Non Recurring Maintenance-Equipment	Y	A	7E	703001
703211	NRM-Office Equipment	Y	A	7E	703210
703212	NRM-Household and Security Equipmen	Y	A	7E	703210
703213	NRM-Medical Equipment	Y	A	7E	703210
703214	NRM-Education and Rehabilitation Eq	Y	A	7E	703210
703215	NRM-All Other Equipment	Y	A	7E	703210
703999	BACIS/BANNER Conversion	Y	A	7E	703000
704000	Misc.&Other Exp.-Extraordinary Lvl1	N	A	7E	
704001	Misc.&Other Exp.-Extraordinary Lvl2	N	A	7E	704000
704100	Misc.&Other Exp.-Extraordinary Lvl3	N	A	7E	704001
704101	Meal Allowance	Y	A	7E	704100
704102	Deferred Compensation	Y	A	7E	704100
704103	RU Fringe Billed	Y	A	7E	704100
704104	Worker's Compensation	Y	A	7E	704100
704105	Municipal Retirement System	Y	A	7E	704100
704106	Cash Over/Short	Y	A	7E	704100
704107	Scholarships, Stipends/Fellowships	Y	A	7E	704200
704108	Out Patient's Costs	Y	A	7E	704100
704109	Financial Aid	Y	A	7E	704100
704110	Physical Examinations	Y	A	7E	704100
704111	Reimbursement to Affiliates	Y	A	7E	704100
704112	Sub Contracts Over \$25,000	Y	A	7E	704100
704113	Sub-grants	Y	A	7E	704100
704114	Mortgage Escrow Fees	Y	A	7E	704100
704115	Interest Expense and Income	Y	A	7E	704100
704116	Taxes	Y	A	7E	704100
704117	Business Expense	Y	A	7E	704100
704118	Departmental Allotment	Y	A	7E	704100
704119	Contributions and/or Donations	Y	A	7E	704100
704120	Awards Refunded	Y	A	7E	704100
704121	Expense Recovery	Y	A	7E	704100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
704122	Budget Allotment	Y	A	7E	704100
704123	RU Assessment fee from O/H	Y	A	7B	799100
704124	Non - UMD Equipment	Y	A	7E	704100
704125	Equipment Retirement	Y	A	7E	703200
704126	Loss on Sale of Investments	Y	A	7E	704100
704127	IRB Fees	Y	A	7E	704100
704128	Non Salary Allocations	Y	A	7E	704100
704129	Unfunded Salary Program	Y	A	7E	704100
704130	External Community Events	Y	A	7E	704100
704131	Amort of Intellectual Property	Y	A	7E	704100
704132	1st \$25,000 of a Sub Contract	Y	A	7E	704100
704133	SIRF Claim recoveries	Y	A	7E	704100
704200	Scholarships and Fellowships	N	A	7E	704001
704213	Amortization	Y	A	7E	704100
704999	Bulk Transfers - DGCA Only	Y	A	7E	704100
705000	Bad debt Expense	N	A	7E	
705001	Bad debt Expense	N	A	7E	705000
705100	Bad Debt Expense	N	A	7E	705001
705101	Bad Debt Expense	Y	I	7E	705100
706000	LCM-Additions and Improvements Lvl1	N	A	7E	
706001	LCM-Additions and Improvements Lvl2	N	A	7E	706000
706002	Equipment	N	A	7E	706000
706003	Interdepartmental Recoveries	N	A	7E	706000
706004	Construction in Progress	N	A	7E	706000
706005	Equipment-IDT	N	A	7E	706000
706013	Interdepartmental Recoveries	N	A	7E	706001
706100	Additions and Improvements	N	A	7E	706001
706101	Building and Grounds	Y	A	7E	706100
706102	Building Acquisition	Y	A	7E	706100
706103	Land Acquisition	Y	A	7E	706100
706104	Demolition	Y	A	7E	706100
706105	Asbestos Removal	Y	A	7E	706100
706106	Signage	Y	A	7E	706100
706107	External Arch/Engr.	Y	A	7E	706100
706108	External Constr. Mgmt.	Y	A	7E	706100
706109	External Planning	Y	A	7E	706100
706110	Owners Cost	Y	A	7E	706100
706111	Artwork	Y	A	7E	706100
706112	Vehicles	Y	A	7E	706100
706115	Inspection Services	Y	A	7E	706100
706116	Permits and Fees	Y	A	7E	706100
706117	Survey Services	Y	A	7E	706100
706118	Testing Services	Y	A	7E	706100
706122	Design Contingency	Y	I	7E	706100
706123	Project Contingency	Y	A	7E	706100
706124	Reimbursables	Y	A	7E	706100
706125	Internal Finance Fees	Y	A	7E	706100
706130	Equipment	N	A	7E	706001
706131	Office Equipment	Y	A	7E	706130
706132	Household and Security Equipment	Y	A	7E	706130
706133	Medical and Dental Equipment	Y	A	7E	706130



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
706134	Education and Rehabilitation Equipm	Y	A	7E	706130
706135	Grant Equipment	Y	A	7E	706130
706136	All Other Equipment	Y	A	7E	706130
706137	Computer Equipment	Y	A	7E	706130
706138	Workstations - Movable Equip	Y	A	7E	706130
706199	Interdepartmental Recoveries	Y	A	7E	706013
706200	Construction in Progress	N	A	7E	706001
706201	CIP-Capitalized	Y	A	7E	706200
706202	CIP-Land	Y	A	7E	706200
706203	CIP-Land Improvements	Y	A	7E	706200
706204	CIP-Buildings	Y	A	7E	706200
706205	CIP-Fixed Equipment	Y	A	7E	706200
706206	CIP-Major Movable Equipment	Y	A	7E	706200
706207	CIP-Architectural and Engineering F	Y	A	7E	706200
706208	CIP-Planning and Design	Y	A	7E	706200
706209	CIP-Construction Management Fees	Y	A	7E	706200
706210	CIP-Construction Contingency	Y	A	7E	706200
706300	Equipment-IDT	N	A	7E	706001
706301	Computer Store IDT	Y	A	7E	706300
706999	BACIS/BANNER Conversion	Y	A	7E	706000
707000	Depreciation Expense	N	A	7C	
707001	Depreciation Expense	N	A	7C	707000
707100	Depreciation Expense	N	A	7C	707001
707101	Fixed Equip-Depreciation Expense	Y	A	7C	707100
707102	Major Moveable-Depreciation Expense	Y	A	7C	707100
707103	Minor Moveable-Depreciation Expense	Y	A	7C	707100
707104	Bldg Constr-Depreciation Expense	Y	A	7C	707100
707105	Bldg Svcs-Depreciation Expense	Y	A	7C	707100
707106	Land Improve-Depreciation Expense	Y	A	7C	707100
707107	Vehicles-Depreciation Expense	Y	A	7C	707100
707108	Bldg Other-Depreciation Expense	Y	A	7C	707100
707109	Leased Equip-Depreciation Expense	Y	I	7C	707100
708001	Unrealized deprec. on investments	Y	A	7F	708100
708100	Unrealized deprec. on investments	N	A	7F	708200
708200	Unrealized deprec. on investments	N	A	7F	708300
708300	Unrealized deprec. on investments	N	A	7F	
709001	Interest expense	Y	A	7G	709100
709002	Interest expense series 1995B Bonds	Y	A	7G	709100
709003	Interest expense CIF 2000	Y	A	7G	709100
709004	Interest expense ICPH 2000	Y	A	7G	709100
709005	Interest expense 2002A	Y	A	7G	709100
709006	Interest expense Series 2003 COPS	Y	A	7G	709100
709007	Interest expense series 2004	Y	A	7G	709100
709008	Interest expense series 2009B Bonds	Y	A	7G	709100
709100	Interest expense	N	A	7G	709200
709200	Interest expense	N	A	7G	709300
709300	Interest expense	N	A	7G	
710000	Loan funds expenses	N	A	7H	
710001	Loan cancellations-Prin Bankruptcy	Y	A	7H	711100
710002	Loan cancellations-Int. Bankruptcy	Y	A	7H	711100
710003	Loan cancellations-Prin Death/Disb	Y	A	7H	711100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
710004	Loan cancellations-Int Death/Disb	Y	A	7H	711100
710005	Loan cancellations-Prin. Teaching	Y	A	7H	711100
710006	Loan cancellations-Int. Teaching	Y	A	7H	711100
710007	Loan cancellations-Prin Law enforce	Y	A	7H	711100
710008	Loan cancellations-Int Law enforce	Y	A	7H	711100
710009	Loan cancellations-Prin. High Risk	Y	I	7H	711100
710010	Loan cancellations-Int. High Risk	Y	A	7H	711100
710011	Loan cancellations-Prin. Health Svc	Y	A	7H	711100
710012	Loan cancellations-Int. Health Svc	Y	A	7H	711100
710013	Loan cancellations-	Y	A	7H	711100
71002	Salaries - Overtime	N	I	6A	
71003	Salaries - Shift	N	I	6A	
711000	Loan funds expenses	N	A	7H	710000
711100	Loan cancellations	N	A	7H	711000
711200	Administrative costs	N	A	7H	711000
711201	Administrative costs allowance	Y	A	7H	711200
711300	Assignments	N	A	7H	711000
711301	Assignments-Principal	Y	A	7H	711300
711302	Assignments-Interest	Y	A	7H	711300
711400	Writeoffs and collection costs	N	A	7H	711000
711401	Collection costs - Principal	Y	A	7H	711400
711402	Litigation costs - Principal	Y	A	7H	711400
711403	Litigation costs - Interest	Y	A	7H	711400
711404	Writeoffs Principal - DHHS	Y	A	7H	711400
711405	Writeoffs Interest - DHHS	Y	A	7H	711400
711406	Writeoffs Prin. - Small balance	Y	A	7H	711400
711407	Writeoffs Int. - Small balance	Y	A	7H	711400
720000	Debt Expenses	N	A	7I	
720001	Trustee Fees	Y	A	7I	721100
720002	Amortization of Bond Costs	Y	A	7I	721100
720003	Amortization of Capitalized Int.	Y	A	7I	721100
721000	Debt Expenses	N	A	7I	720000
721100	Debt Expenses	N	A	7I	721000
799000	Overhead Expense	N	A	7B	
799001	Overhead Expense	N	A	7B	799000
799100	Overhead Expense	N	A	7B	799001
799101	Overhead Expense	Y	A	7B	799100
801000	Cost Pool Transfers	N	A	8A	
801001	Non Mandatory Transfers	N	A	8A	801000
801100	Non Mandatory Transfers	N	A	8B	802500
801101	NMT-Debt Service State ELF	Y	A	8B	801100
801102	NMT-Aux Enterprise Working Capital	Y	A	8B	801100
801103	Debt Service	Y	A	8C	801400
801104	NMT-Short Term Debt Repayment	Y	A	8B	801100
801105	NMT-Capital Funding	Y	A	8B	801100
801106	NMT-Scholarship Revolving Fund	Y	A	8B	801100
801107	NMT-Self Insurance Disability	Y	A	8B	802301
801108	NMT-Miscellaneous Funding	Y	A	8B	801100
801109	NMT-Self Insurance Vehicular	Y	A	8B	802301
801110	FP Distributions-Dean	Y	A	8B	801100
801111	NMT-Rent	Y	A	8B	801100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
801112	Debt Service - Capital Plan	Y	A	8C	801400
801113	FP Distributions-Chairpersons	Y	A	8B	801100
801114	FP-Distributions-Faculty	Y	A	8B	801100
801115	NMT-ICPH Debt Repayment	Y	A	8B	801100
801116	NMT-Chancellor Strategic-2%	Y	A	8B	801100
801118	SIRF General Liability	Y	A	8B	802301
801120	Amortization of debt	Y	A	8B	801100
801121	CIP	Y	A	8B	801300
801122	SIP	Y	A	8B	801300
801123	Retainage	Y	A	8B	801300
801124	Asset Capitalization	Y	A	8B	801300
801125	Debt Retirement	Y	A	8B	801300
801126	Debt Retirement - CIF	Y	A	8B	801100
801127	Debt Retirement - ICPH	Y	A	8B	801100
801128	Debt Retirement - Series 2002A	Y	A	8B	801100
801129	Debt Retirement - Series 2003	Y	A	8B	801100
801130	Debt Retirement - Series 2004	Y	A	8B	801100
801131	Debt Retirement - Series 2009B	Y	A	8B	801100
801200	MT-Self Insurance Vehicular	N	A	8B	802400
801201	University Hospital Contributions	Y	A	8B	801200
801202	Operations & Physical Plant Contrib	Y	A	8B	801200
801203	UBHC Contributions	Y	A	8B	801200
801300	Expended For Plant Facilities	N	A	8B	802500
801400	Debt Service level 3	N	A	8C	801402
801401	Debt Service level 1	N	A	8C	
801402	Debt Service level 2	N	A	8C	801401
802000	Interfund Transfers	N	A	8B	
802101	Debt Service Appropriation	Y	A	8C	801400
802102	MT-Self Insurance Malpractice	Y	A	8B	802301
802103	MT-Matching Financial Aid	Y	A	8B	807110
802200	Administrative Fee	Y	A	8B	802501
802201	Accreditation Fee	Y	A	8B	802501
802202	Web Design / Archive Fee	Y	A	8B	802501
802203	Registration Processing Fee	Y	A	8B	802501
802204	Surplus / (Deficit)	Y	A	8B	802501
802205	RBHS Inter - Unit Transfer	Y	A	8B	802501
802206	Unit Contributions RWJMS	N	I	8B	802501
802207	Unit Contributions SOM	N	I	8B	802501
802208	Unit Contributions UBHC Newark	N	I	8B	802501
802209	Unit Contributions UBHC Piscataway	N	I	8B	802501
802210	Unit Contributions CA	N	I	8B	802501
802211	Parking Deck Contributions Norfolk	Y	A	8B	802501
802212	Parking Deck Contributions DOC	Y	A	8B	802501
802213	Faculty Practice Contributions NJDS	N	I	8B	802501
802214	Faculty Practice Contributions SN	N	I	8B	802501
802215	Faculty Practice Contributions Mid	N	I	8B	802501
802216	Faculty Practice Contributions RWJ	N	I	8B	802501
802217	Faculty Practice Contributions RWJ	N	I	8B	802501
802300	Self Insurance	N	A	8B	805000
802301	Self Insurance	N	A	8B	802300
802400	MT - Self Insurance vehicular	N	A	8B	805000

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
802500	Interfund Transfers	N	A	8B	802000
802501	Interfund Transfers	N	A	8B	802500
803000	Strategic and Operational Costs	N	A	8A	
803001	Operational Cost Transfers	N	A	8A	803000
803100	Operational Costs	N	A	8A	803001
803105	Operational Costs	Y	A	8A	803210
803106	Academic Support Cost Pool	Y	A	8A	803310
803107	Debt Service Cost Pool	Y	A	8A	803410
803108	Facilities O&M Cost Pool	Y	A	8A	803510
803109	Gen & Admin Cost Pool	Y	A	8A	803610
803110	Info. Technology Cost Pool	Y	A	8A	803710
803111	Libraries Cost Pool	Y	A	8A	803810
803112	Research Support Cost Pool	Y	A	8A	803910
803113	Student Service Cost Pool	Y	A	8A	803911
803114	Utilities Cost Pool	Y	A	8A	803912
803115	Strategic Funds Cost Pool	Y	A	8A	803913
803200	Operational Costs	N	A	8A	801000
803210	Operational Costs	N	A	8A	803200
803300	Academic Support Cost Pool	N	A	8A	801000
803310	Academic Support Cost Pool	N	A	8A	803300
803400	Debt Service Cost Pool	N	A	8A	801000
803410	Debt Service Cost Pool	N	A	8A	803400
803500	Facilities O&M Cost Pool	N	A	8A	801000
803510	Facilities O&M Cost Pool	N	A	8A	803500
803600	Gen & Admin Cost Pool	N	A	8A	801000
803610	Gen & Admin Cost Pool	N	A	8A	803600
803700	Info. Technology Cost Pool	N	A	8A	801000
803710	Info. Technology Cost Pool	N	A	8A	803700
803800	Library Cost Pool	N	A	8A	801000
803810	Library Cost Pool	N	A	8A	803800
803900	Research Support Cost Pool	N	A	8A	801000
803901	Student Service Cost Pool	N	A	8A	801000
803902	Utilities Cost Pool	N	A	8A	801000
803903	Strategic Funds Cost Pool	N	A	8A	801000
803910	Research Support Cost Pool	N	A	8A	803900
803911	Student Service Cost Pool	N	A	8A	803901
803912	Utilities Cost Pool	N	A	8A	803902
803913	Strategic Funds Cost Pool	N	A	8A	803903
804000	Equipment	N	A	8A	
804001	Equipment	N	A	8A	804000
804100	Equipment	N	A	8A	804001
804102	Equipment	Y	A	8A	804100
804103	Leased Equipment	Y	A	8A	804100
805000	Self Insurance	N	A	8B	
806000	Debt Service Appropriation	N	A	8B	
806100	Debt Service Appropriation	N	A	8B	806000
806110	Debt Service Appropriation	N	A	8B	806100
807000	MT-Matching Financial Aid	N	A	8B	
807100	MT-Matching Financial Aid	N	A	8B	807000
807110	MT-Matching Financial Aid	N	A	8B	802500
808000	Central Support Allocations Lvl 1	N	A	8B	

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
808001	Central Support Allocations	Y	A	8B	808100
808100	Total Central Support Allocations	N	A	8B	808200
808200	Central Support Allocations Lvl 2	N	A	8B	808000
809000	Cost Pool Transfers Offset lvl 1	N	A	8A	
809100	Academic Support Offset lvl 2	N	A	8A	809000
809110	Academic Support Offset lvl 3	N	A	8A	809100
809111	Academic Support Offset	Y	A	8A	809110
809200	Debt Service Offset lvl 2	N	A	8A	809000
809210	Debt Service Offset lvl 3	N	A	8A	809200
809211	Debt Service Offset	Y	A	8A	809210
809300	Facilities O&M Offset lvl 2	N	A	8A	809000
809310	Facilities O&M Offset lvl 3	N	A	8A	809300
809311	Facilities O&M Offset	Y	A	8A	809310
809400	Gen & Admin Offset lvl 2	N	A	8A	809000
809410	Gen & Admin Offset lvl 3	N	A	8A	809400
809411	Gen & Admin Offset	Y	A	8A	809410
809500	Info. Technology Offset lvl 2	N	A	8A	809000
809510	Info. Technology Offset lvl 3	N	A	8A	809500
809511	Info. Technology Offset	Y	A	8A	809510
809600	Library Offset lvl 2	N	A	8A	809000
809610	Library Offset lvl 3	N	A	8A	809600
809611	Library Offset	Y	A	8A	809610
809700	Research Support Offset lvl 2	N	A	8A	809000
809710	Research Support Offset lvl 3	N	A	8A	809700
809711	Research Support Offset	Y	A	8A	809710
809800	Student Services Offset lvl 2	N	A	8A	809000
809810	Student Services Offset lvl 3	N	A	8A	809800
809811	Student Services Offset	Y	A	8A	809810
809900	Utilities Offset lvl 2	N	A	8A	809000
809901	Strategic Funds Offset lvl 2	N	A	8A	809000
809902	Strategic Funds Offset lvl 3	N	A	8A	809901
809910	Utilities Offset lvl 3	N	A	8A	809900
809911	Utilities Offset	Y	A	8A	809910
809912	Strategic Funds Offset	Y	A	8A	809902
809913	Strategic Funds Offset - President	Y	A	8A	809902
809914	Strategic Funds Offset-Chanc NB	Y	A	8A	809902
809915	Strategic Funds Offset-Chanc NWK	Y	A	8A	809902
809916	Strategic Funds Offset-Chanc CMD	Y	A	8A	809902
809917	Strategic Funds Offset-Chanc RBHS	Y	A	8A	809902
901100	Government Grants	N	A	9A	
901101	Grants from Federal Government	Y	I	9A	901111
901102	Grants from State Government	Y	I	9A	901111
901103	Grants from Local Government	Y	I	9A	901111
901110	Government Grants	N	A	9A	901100
901111	Government Grants	N	A	9A	901110
901200	Government Contracts	N	A	9A	
901201	Contracts from Federal Government	Y	I	9A	901221
901202	Contracts from State Government	Y	I	9A	901221
901203	Contracts from Local Government	Y	I	9A	901221
901220	Government Contracts	N	A	9A	901200
901221	Government Contracts	N	A	9A	901220

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
901300	Government Awards for Loan Funds	N	A	9A	
901301	Government Awards for Loan Funds	Y	I	9A	901312
901311	Government Awards for Loan Funds	N	A	9A	901300
901312	Government Awards for Loan Funds	N	A	9A	901311
902001	Private gifts, grants and contracts	N	A	9B	
902002	Private gifts, grants and contracts	N	A	9B	902001
902003	Private gifts, grants and contracts	N	A	9B	902002
902101	Grants from Private Sources	Y	I	9B	902003
902201	Contracts from Private Sources	Y	I	9B	902003
902300	Loan Fund Awards from Private Sourc	N	I	9B	902003
902301	Private Gifts	Y	I	9B	902312
902302	University Awards	Y	I	9B	902312
902311	Loan Fund Awards - Private Sources	N	A	9B	902001
902312	Loan Fund Awards - Private Sources	N	A	9B	902311
902401	Gifts from Private Sources	Y	I	9B	902312
903001	Investment income	N	A	9C	
903002	Investment income	N	A	9C	903001
903003	Investment income	N	A	9C	903002
903101	Investment Income	Y	I	9C	903003
903200	Investment income Plant Fund & Endo	N	A	9C	903002
903201	Investment Income CGF	Y	I	9C	903200
903202	Investment Income Pooled	Y	I	9C	903200
903203	Investment Income Grouped	Y	I	9C	903200
903204	Investment Income Digital Radiology	Y	I	9C	903200
903205	Investment Income	Y	I	9C	903200
903206	Investment Income Series 2004	Y	I	9C	903200
903207	Investment Income Series C Bond	Y	I	9C	903200
903208	Investment Income Series 2009B Bond	Y	I	9C	903200
903209	Investment Income Series E Bond	Y	I	9C	903200
903210	Investment Income Series 1995B Bond	Y	I	9C	903200
903211	Investment Income Master Lease	Y	I	9C	903200
903212	Investment Income ELF	Y	I	9C	903200
903213	Investment Income Endowment Fund	Y	I	9C	903200
903214	Investment Income Hunterdon Health	Y	I	9C	903200
903215	Investment Income Grant Fund A	Y	I	9C	903200
903216	Investment Income General Fund	Y	I	9C	903200
903217	Investment Income Wallbrook	Y	I	9C	903200
903218	Investment Income Series 1999C Bond	Y	I	9C	903200
903219	Investment Income CIF Bond	Y	I	9C	903200
903220	Investment Income 2001A Bonds	Y	I	9C	903200
903221	Investment Income ICPH (2000) Bonds	Y	I	9C	903200
903222	Investment Income Series 2002A Bond	Y	I	9C	903200
903223	Investment Income Series 2002B Bond	Y	I	9C	903200
903224	Investment Income Series 2003 COPS	Y	I	9C	903200
904001	Interest on loans receivable	N	A	9D	904100
904002	Interest on loans receivable	N	A	9D	904001
904100	Interest on loans receivable	N	A	9D	
904101	Interest on Loans Receivable	Y	I	9D	904002
904102	Late Charges on Loans Receivable	Y	I	9D	904002
904201	Capitalized Interest - PCL	Y	I	9D	904002
905001	Self-insurance contributions-affili	N	A	9E	905100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
905002	Self-insurance contributions-affili	N	A	9E	905001
905100	Self-insurance contributions-affili	N	A	9E	
905101	SIRF Contributions-Other	Y	I	9E	905002
905102	SIRF Contributions-Affiliate	Y	I	9E	905002
905103	SIRF Contributions-Camden/Stratford	Y	I	9E	905002
905104	SIRF Contributions-UPA	Y	I	9E	905002
906001	Expended for plant facilities	N	A	9F	906100
906100	Expended for plant facilities	N	A	9F	
906101	Add F/B-Expended for Plant Faciliti	N	A	9F	906001
906102	Amortization Unexpended for Plant	Y	I	9F	906101
906103	CIP Expended	Y	A	9F	906101
906104	Capitalization Interest	Y	I	9F	906101
906105	CIP Retainage	Y	A	9F	906101
906106	Asset Capitalization	Y	I	9F	906101
906107	Series 2004 Debt Retirement	Y	I	9F	906101
906108	Series 2003 Debt Retirement	Y	I	9F	906101
906109	Series 2009B Debt Retirement	Y	I	9F	906101
906110	Series 2002B Debt Retirement	Y	I	9F	906101
906111	Series 1995B Debt Retirement	Y	A	9F	906101
906112	Master Lease Debt Retirement	Y	I	9F	906101
906113	ELF Debt Retirement	Y	I	9F	906101
906114	ICPH Debt Retirement	Y	I	9F	906101
906115	Capital Lease Debt Retirement	Y	I	9F	906101
906116	CIF 2000A Debt Retirement	Y	I	9F	906101
906117	UCC 2001A Debt Retirement	Y	I	9F	906101
906118	Series 2002A Debt Retirement	Y	I	9F	906101
906119	Sale of Assets	Y	I	9F	906101
906120	Investments	Y	I	9F	906101
906121	Series 1999C Debt Retirement	Y	I	9F	906101
906122	CIP/LTD Adjustment	Y	I	9F	906101
906123	SPC Debt Retirement	Y	I	9F	906101
906126	Rebate Liability	Y	I	9F	906101
906200	Auto Capitalization	N	A	9F	906001
906201	Auto Capitalization	Y	A	9F	906200
906202	Manual Capitalization	Y	A	9F	906200
906203	Fixed Asset Allocation	Y	I	9F	906200
907000	Professional Services	N	A	9G	
907001	Professional Services	N	A	9G	907100
907100	Professional Services	N	A	9G	907000
907101	Professional Services	Y	A	9G	907001
908001	Indirect costs retained	N	A	9H	908100
908002	Indirect costs retained	N	A	9H	908001
908100	Indirect costs retained	N	A	9H	
908101	Indirect costs retained	Y	I	9H	908002
908200	Fund Balance Transfers	N	A	9I	
908201	Appropriations for Encumbrances-PY	Y	I	9I	908220
908202	Prior Year Reserve	Y	I	9I	908220
908203	Fund Balance Transfers	Y	A	9I	908220
908210	Fund Balance Transfers	N	A	9I	908200
908220	Fund Balance Transfers	N	A	9I	908210
909000	Mandatory & Non-Mandatory Transfers	N	A	9J	

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
909001	Non-Mandatory Transfers	N	A	9J	909000
909002	Mandatory Transfers	N	A	9J	909000
909100	Non-Mandatory Transfers	N	A	9J	909001
909101	Debt Service-Series B Bonds	Y	I	9J	909100
909102	Debt Service-Series C Bonds	Y	I	9J	909100
909103	Debt Service-Series E Bonds	Y	I	9J	909100
909104	Debt Service-Series 1995B Bonds	Y	I	9J	909100
909105	Debt Service-Master Lease	Y	I	9J	909100
909106	Debt Service-Elf	Y	I	9J	909100
909107	Misc Capital Funding	Y	A	9J	909100
909108	Misc Non-Capital Funding	Y	I	9J	909100
909109	Debt Service - Series 1999C Bonds	Y	I	9J	909100
909110	Misc Funding Other	Y	I	9J	909100
909200	Mandatory Transfers	N	A	9J	909002
909201	Debt Service Appropriation	Y	I	9J	909200
909202	SIRF University-Contributions	Y	I	9J	909200
909203	SIRF Norfolk Pkg Deck-Contributions	Y	I	9J	909200
909204	SIRF DOC Parking Deck-Contributions	Y	I	9J	909200
909205	SIRF Faculty Prac SOM-Contributions	Y	I	9J	909200
909206	SIRF RWJMS Faculty Practice Contrib	Y	I	9J	909200
909207	SIRF NJDS Faculty Practice Contrib	Y	I	9J	909200
909208	SIRF SN Faculty Practice Contrib	Y	I	9J	909200
909209	SIRF SHRP Faculty Practice Contrib	Y	I	9J	909200
909210	SIRF University Hospital Contrib	Y	I	9J	909200
909211	SIRF UBHC - Contributions	Y	I	9J	909200
909212	SIRF Oper & Physical Plant Contrib	Y	I	9J	909200
910000	Net Apprec / Deprec on M/S	N	A	9K	
910100	Net Apprec / Deprec on M/S	N	A	9K	910111
910101	Net Apprec / Deprec on M/S	Y	I	9K	910100
910111	Net Apprec / Deprec on M/S	N	A	9K	910000
911100	FP Distribution - UMG	N	A	9L	
911101	FP Dean's Distribution - UMG	Y	I	9L	911120
911110	FP Distribution - UMG	N	A	9L	911100
911120	FP Distribution - UMG	N	A	9L	911110
911200	FP Distribution - SOM	N	A	9L	
911201	FP Dean's Distribution - SOM	Y	I	9L	911220
911210	FP Distribution - SOM	N	A	9L	911200
911220	FP Distribution - SOM	N	A	9L	911210
951000	Indirect costs recovered	N	A	9N	
951100	Indirect costs recovered	N	A	9N	951000
951101	Indirect costs recovered	Y	I	9N	951110
951110	Indirect costs recovered	N	A	9N	951100
951500	Loan Assessments-DHHS	N	A	9O	
951501	Loan Assessment-Principal	Y	I	9O	951511
951502	Loan Assessment-Interest	Y	I	9O	951511
951503	Loan Assessment-Other Income	Y	I	9O	951511
951510	Loan Assessments-DHHS	N	A	9O	951500
951511	Loan Assessments-DHHS	N	A	9O	951510
952000	Refunded to grantors	N	A	9P	
952100	Refunded to grantors	N	A	9P	952000
952101	Refunded to Grantors	Y	I	9P	952110



COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
952110	Refunded to grantors	N	A	9P	952100
953000	Loan cancellations and provision	N	A	9Q	
953001	Loan cancellations and provision	N	A	9Q	953000
953100	Loan cancellations & provision for	N	A	9Q	953001
953101	Provision for Doubtful Accounts	Y	I	9Q	953100
953102	Loan Cancellations-Prin-Bankruptcy	Y	I	9Q	953100
953103	Loan Cancellations-Int-Bankruptcy	Y	I	9Q	953100
953104	Loan Cancellations Prin Death/Dis	Y	I	9Q	953100
953105	Loan Cancellations Int Death/Dis	Y	I	9Q	953100
953106	Loan Cancellations Prin Teaching	Y	I	9Q	953100
953107	Loan Cancellations Int Teaching	Y	I	9Q	953100
953108	Loan Cancellations Prin Law Enforce	Y	I	9Q	953100
953109	Loan Cancellations Int Law Enforce	Y	I	9Q	953100
953110	Loan Cancellations Prin High Risk	Y	I	9Q	953100
953111	Loan Cancellations Int High Risk	Y	I	9Q	953100
953112	Loan Cancellations Prin Health Svc	Y	I	9Q	953100
953113	Loan Cancellations Int Health Svc	Y	I	9Q	953100
954000	Expended for plant facilities	N	A	9R	
954001	Expended for plant facilities	N	A	9R	954000
954101	Ded from F/B-Expended for Plant Fac	N	A	9R	954001
954102	Amortization Unexpended Debt Alloca	Y	I	9R	954101
954103	CIP Unexpended	Y	I	9R	954101
954104	Capitalization Interest	Y	I	9R	954101
954105	CIP Retainage	Y	A	9R	954101
954106	Asset Capitalization	Y	I	9R	954101
954107	Series 2004 Debt Retirement	Y	I	9R	954101
954108	Series 2003 Debt Retirement	Y	I	9R	954101
954109	Series 2009B Debt Retirement	Y	I	9R	954101
954110	Series E Debt Retirement	Y	I	9R	954101
954111	Series 1995B Debt Retirement	Y	A	9R	954101
954112	Master Lease Debt Retirement	Y	I	9R	954101
954113	ELF Debt Retirement	Y	I	9R	954101
954114	Capitalized Interest Series B	Y	I	9R	954101
954115	Capitalized Interest Series C	Y	I	9R	954101
954116	Capitalized Interest Series E	Y	I	9R	954101
954117	Capitalized Interest Series 1995B	Y	I	9R	954101
954118	Asset Write-off	Y	A	9R	954101
954119	Asset Deletion	Y	A	9R	954101
954120	Trustee Fees	N	I	9R	954101
954121	Series 1999C Debt Retirement	Y	I	9R	954101
954122	CIP/LTD Adjustment	Y	I	9R	954101
954123	Capital Lease Debt Retirement	Y	I	9R	954101
954124	CIF Debt Retirement	Y	I	9R	954101
954125	Series 2001A Debt Retirement	Y	I	9R	954101
954126	Rebate Liability	Y	I	9R	954101
954127	ICPH Debt Retirement	Y	I	9R	954101
954128	Series 2002A Debt Retirement	Y	I	9R	954101
954129	Cap Interest (UCC) Series 2001A	Y	I	9R	954101
954130	DHS Debt Retirement	Y	I	9R	954101
954131	Hudson Bank Debt Retirement SPC	Y	I	9R	954101
954132	NJHMFA Debt Retirement SPC	Y	I	9R	954101

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
955101	Depreciation	N	A	9S	
956101	Loss on disposal of equipment	N	A	9T	
957000	Amortization of bond issuance costs	N	A	9U	
957001	Amortization of bond issuance costs	N	A	9U	957000
957101	Amortization of bond issuance costs	N	A	9U	957001
957102	Investment Costs Series 2004	Y	I	9U	957101
957103	Investment Costs Series 2009B Bonds	Y	I	9U	957101
957104	Investment Costs Series D Bonds	Y	I	9U	957101
957105	Investment Costs Series E Bonds	Y	I	9U	957101
957106	Investment Costs Series 1995B Bonds	Y	I	9U	957101
957107	Investment Costs Master Lease	Y	I	9U	957101
957108	Investment Costs ELF	Y	I	9U	957101
957109	Investment Costs Series 1999C Bonds	Y	I	9U	957101
957110	Investment Costs CIF Bonds	Y	I	9U	957101
957111	Investment Costs 2001A Bonds	Y	A	9U	957101
957113	Investment Costs 2002A Bonds	Y	I	9U	957101
957114	Investment Costs 2002B Bonds	Y	A	9U	957101
957115	Investment Costs 2003 COPS	Y	I	9U	957101
958000	Interest expense	N	A	9V	
958001	Interest expense	N	A	9V	958000
958101	Interest expense on bond issues	N	A	9V	958001
958102	Interest Expense Series 2004	Y	I	9V	958101
958103	Interest expense Series C Bonds	Y	I	9V	958101
958104	Interest Expense Series 2009B Bonds	Y	I	9V	958101
958105	Interest expense Series E Bonds	Y	I	9V	958101
958106	Interest Expense Series 1995B Bonds	Y	A	9V	958101
958107	Interest Expense Master Lease	Y	I	9V	958101
958108	Interest expense ELF	Y	I	9V	958101
958109	Interest Expense Series 1999C Bonds	Y	I	9V	958101
958110	Interest Expense CIF	Y	I	9V	958101
958111	Interest Expense 2001A	Y	I	9V	958101
958112	Interest Expense ICPH	Y	I	9V	958101
958113	Interest Expense 2002A	Y	I	9V	958101
958114	Interest Expense 2002B	Y	I	9V	958101
958115	Interest Expense Series 2003 COPS	Y	I	9V	958101
958116	Interest Expense	Y	I	9V	958101
959000	Provision for claims	N	A	9W	
959001	Provision for claims	N	A	9W	959000
959011	Provision for claims	N	A	9W	959001
959101	Provision for Claims	Y	A	9W	959011
960001	Administrative and collection costs	N	A	9X	
960002	Other Distributions	N	A	9I	
960003	Depreciation of M/S - Restricted	N	A	9X	
960011	Administrative and collection costs	N	A	9X	960001
960012	Other Distributions	N	A	9I	960002
960013	Depreciation of M/S - Restricted	N	A	9X	960003
960100	Administrative and collection costs	N	A	9X	960011
960101	Administrative Costs	Y	I	9X	960100
960102	Collection Costs-Principal	Y	I	9X	960100
960103	Collection Costs-Interest	Y	I	9X	960100
960104	Writeoffs Principal-DHHS	Y	I	9X	960100

COA: 1,

Account Code	Account Code Description	Data Entry	Status	Acct Type	Pred Acct
960105	Writeoffs Interest-DHHS	Y	I	9X	960100
960106	Assignments-Principal	Y	I	9X	960100
960107	Assignments-Interest	Y	I	9X	960100
960108	Litigation Costs-Principal	Y	I	9X	960100
960109	Litigation Costs-Interest	Y	I	9X	960100
960110	Writeoffs Prin-Small Balance	Y	I	9X	960100
960111	Writeoffs Int-Small Balance	Y	I	9X	960100
960112	Writeoffs Prin-PL0066	Y	I	9X	960100
960113	Writeoffs Interest-PL0066	Y	I	9X	960100
960200	Other Distributions	N	A	9I	960012
960201	Deferred Comp-Distribution	Y	I	9I	960200
960202	Dean's Distribution	Y	I	9I	960200
960203	Chairman's Distribution	Y	I	9I	960200
960204	Faculty Distribution	Y	I	9I	960200
960205	Misc Fund Transfers	Y	A	9I	960200
960300	Depreciation of M/S - Restricted	N	A	9X	960013
960301	Depreciation of M/S - Restricted	Y	I	9X	960300
961000	Insurance Claims	N	A	9Z	
961100	Insurance Claims	N	A	9Z	961000
961101	Insurance Claims Activity	Y	A	9Z	961110
961110	Insurance Claims	N	A	9Z	961100
962000	Loss on Sale of Investments	N	A	9Y	
962100	Loss on Sale of Investments	N	A	9Y	962000
962101	Loss on Sale of Investments	Y	I	9Y	962200
962200	Loss on Sale of Investments	N	A	9Y	962100
BAVL	Budget Availability Checking	Y	I	2A	221100