

ASSETS

CASH

| | |
|------|----------------------|
| 1100 | CLAIM ON CASH |
| 1110 | PETTY CASH |
| 1120 | ENDOWMENT CASH |
| 1130 | TIME DEPOSITS |
| 1140 | TEMP CASH INVESTMENT |

INVESTMENTS

| | |
|------|----------------------|
| 1200 | STOCKS |
| 1201 | BONDS |
| 1202 | OIL AND GAS LEASES |
| 1203 | DEPLETION RESERVES |
| 1204 | VENTURE PARTNERSHIPS |
| 1205 | VENTURE CAP EQUITIES |
| 1210 | DEVL STOCKS |
| 1211 | DEVL CORPORATE BONDS |
| 1212 | DEVL ISRAELI BONDS |
| 1213 | DEVL OIL & GAS LEASE |
| 1214 | DEVL MORTGAGES |
| 1215 | DEVL REAL ESTATE |
| 1216 | DEVL US TREAS NOTES |
| 1217 | DEVL MISCELLANEOUS |
| 1220 | HUD |
| 1221 | RENT PLEDGE DEPOSITS |
| 1222 | MISCELLANEOUS |
| 1223 | NYS DA SERIES B |
| 1224 | NYS DA SERIES C |

RECEIVABLES

| | |
|------|----------------------|
| 1300 | STUDENT RECEIVABLES |
| 1310 | PATIENT RECEIVABLES |
| 1320 | STUD FIN ASSIST REC |
| 1330 | STUDENT LOAN RECEIV |
| 1340 | FED LET OF CRED REC |
| 1350 | FED SPON PGMS RECEIV |
| 1360 | NON-FED SPON PGM REC |
| 1370 | APPROP RECEIV BUNDY |
| 1371 | APPROP REC CAPITATN |
| 1380 | OTHER |
| 1390 | ALLOWANCE DOUBT REC |

INVENTORIES

1400 INVENTORIES

OTHER ASSETS-SUSPENSE

1600 SUSPENSE
1610 PAYROLL CLEARING
1620 OTHER CLEARING
1630 PREPAID EXPENSE
1640 DEFERRED CHARGES

PLANT ASSETS

1700 LAND & IMPROVEMENTS
1707 COMP PROJ LEASEHOLD
1710 BUILDINGS
1717 COMPLETED PROJECTS
1718 ACCUM DEP LEASEHOLD
1719 ACCUM DEP BUILDINGS
1720 FIXED EQUIPMENT
1727 COMP PROJ LEASEHOLD
1728 ACCUM DEP LEASEHOLD
1729 ACCUM DEP BUILDINGS
1730 MOVABLE EQUIPMENT
1737 COMP PROJ LEASEHOLD
1738 ACCUM DEP LEASEHOLD
1739 ACCUM DEP MOV EQUIP
1740 LIBRARY BOOKS
1749 ACCUM DEP LIBR BOOKS
1750 MUSEUM COLLECTIONS
1759 ACCUM DEP MUS COLLEC
1760 CONSTRUCTION-IN-PGRS

DUE FROM CONTROLS

1910 DUE FROM CUR UNRESTR
1911 DUE FROM AUX ENTERPR
1912 DUE FROM COST CENTER
1913 DUE FROM ORG ACTIVIT
1920 DUE FRM SPONSOR PGMS
1926 DUE FRM SPEC PURPOSE
1930 DUE FRM LIFE INC&ANN
1931 DUE FRM JIP1 LIFE IN
1932 DUE FRM JIP2 LIFE IN
1933 DUE FRM JIP3 LIFE IN
1934 DUE FRM JIP3 TRUST
1935 DUE FRM GIFT ANNUNIT
1940 DUE FRM ENDOW&SIM FD
1941 DUE FRM JIP1 ENDOW
1942 DUE FRM JIP2 ENDOW
1943 DUE FRM JIP3 ENDOW
1944 DUE FRM ENDOW CORE

| | |
|------|----------------------|
| 1950 | DUE FRM ENDOW INCOME |
| 1953 | DUE FRM JIP3 PLANT |
| 1960 | DUE FRM UNEXPD PLANT |
| 1961 | DUE FRM REN & REPLAC |
| 1962 | DUE FRM RETIRE INDEB |
| 1963 | DUE FRM JIP3 |
| 1970 | DUE FRM NET INVST PL |
| 1980 | DUE FRM LOAN FUNDS |
| 1990 | DUE FRM AGENCY FUNDS |

CURRENT LIABILITIES

NOTES PAYABLE

| | |
|------|---------------|
| 2000 | NOTES PAYABLE |
| 2010 | FEDERAL NOTES |

VOUCHERS PAYABLE

| | |
|------|------------------|
| 2100 | VOUCHERS PAYABLE |
|------|------------------|

ACCOUNTS PAYABLE

| | |
|------|------------------|
| 2200 | ACCOUNTS PAYABLE |
| 2250 | TRUST AGREEMENTS |
| 2270 | MISC PAYABLES |

PAYROLL

| | |
|------|----------------------|
| 2300 | ACCRUED PAYROLL |
| 2300 | FICA EMPLOYER |
| 2301 | FICA EMPLOYEE |
| 2310 | FEDERAL INCOME TAXES |
| 2320 | STATE INCOME TAXES |
| 2330 | BENEFITS EMPLOYER |
| 2331 | BENEFITS EMPLOYEE |
| 2360 | OTHER PAY WITHHOLDGS |
| 2370 | PAYROLL SAVINGS DEP |
| 2380 | PAYROLL DIRECT DEPOS |

ACCRUALS

| | |
|------|------------------|
| 2400 | ACCRUED PAYROLL |
| 2409 | 9/12 PAY |
| 2410 | ACCRUED INTEREST |
| 2420 | OTHER ACCRUALS |
| 2430 | SALES TAX |

DEFERRED REVENUE

| | |
|------|----------------------|
| 2500 | DEF REV BOARD PLAN |
| 2510 | DEF REV ROOM |
| 2520 | DEF REV TUITION |
| 2530 | DEF REV FEES |
| 2540 | MISC DEF REV-FINANCE |
| 2541 | MISC DEF REV-FINANCE |
| 2542 | MISC DEF REV-FINANCE |
| 2543 | MISC DEF REV-FINANCE |
| 2544 | MISC DEF REV-FINANCE |
| 2545 | MISC DEF REV-FINANCE |
| 2546 | MISC DEF REV-FINANCE |
| 2547 | MISC DEF REV-FINANCE |
| 2548 | MISC DEF REV-FINANCE |
| 2549 | MISC DEF REV-FINANCE |
| 2550 | MISC DEF REV-FINANCE |
| 2551 | MISC DEF REV-FINANCE |
| 2552 | MISC DEF REV-FINANCE |
| 2553 | MISC DEF REV-FINANCE |
| 2554 | MISC DEF REV-FINANCE |
| 2555 | MISC DEF REV-FINANCE |
| 2556 | MISC DEF REV-FINANCE |
| 2557 | MISC DEF REV-FINANCE |
| 2558 | MISC DEF REV-FINANCE |
| 2559 | MISC DEF REV-FINANCE |
| 2560 | MISC DEF REV-FINANCE |
| 2570 | ENDOWMENT INCOME |
| 2571 | INTEREST INCOME |
| 2572 | STOCK DIVIDENDS INC |
| 2573 | MISC ENDOW INCOME |
| 2577 | OIL ROYALTY INCOME |
| 2578 | OIL ROYALTY DEP EXP |
| 2579 | OIL ROYALTY TAX EXP |
| 2580 | INVEST OFFICE EXPENS |
| 2581 | CONTRACTUAL OBLIGATN |
| 2582 | TAX REPORTING |
| 2590 | DISTRIB ENDOW INCOME |
| 2591 | DISTRIB ENDOW INCOME |

LONG TERM LIABILITIES

DEPOSITS

2600 DEPOSITS
2610 ENROLLMENT DEPOSITS
2620 SECURITY DEPOSITS

PAYABLES

2700 BONDS PAYABLE
2710 LEASEHOLDS PAYABLE
2720 CAP LEASES PAYABLE
2730 COMMER LOANS PAYABLE

OTHER LIABILITIES

OTHER LIABILITIES

2800 OTHER LIABILITIES

DUE TO CONTROLS

2910 DUE TO CUR UNRESTRCT
2911 DUE TO AUX ENTERPRIS
2912 DUE TO COST CENTERS
2912 DUE TO ORGANIZED ACT
2920 DUE TO SPONSORED PGM
2926 DUE TO SPEC PURPOSE
2930 DUE TO LIFE INC&ANN
2940 DUE TO ENDOW&SIM FND
2950 DUE TO ENDOW INCOME
2960 DUE TO UNEXPND PLANT
2961 DUE TO REN & REPLACE
2962 DUE TO RETIRE INDEBT
2970 DUE TO NET INVEST PL
2980 DUE TO LOAN FUNDS
2990 DUE TO AGENCY FUNDS

FUND BALANCE

| | |
|------|----------------------|
| 3100 | CURR UNRESTRICT FUND |
| 3110 | AUXILIARY ENTRPRISES |
| 3120 | COST CENTERS |
| 3130 | ORGANIZED ACTIVITIES |
| 3200 | SPONSORED PROGRAMS |
| 3260 | SPECIAL PURPOSE |
| 3300 | LIFE INCOME &ANNUITY |
| 3400 | ENDOW & SIMILR FUNDS |
| 3500 | ENDOWMENT INCOME |
| 3600 | UNEXPENDED PLANT |
| 3610 | RENEWAL & REPLACEMNT |
| 3620 | RETIRE OF INDEBTEDNS |
| 3700 | NET INVESTMENT PLANT |
| 3800 | LOAN FUNDS |
| 3900 | AGENCY FUNDS |

GIFTS

| | |
|------|---------------------|
| 4000 | GIFTS - INDIVIDUALS |
| 4001 | GIFTS - ALUMNI |
| 4002 | GIFTS - PARENT |
| 4003 | OTHER INDIVIDUAL |
| 4010 | CORPORATE |
| 4011 | MONROE COUNTY CORP |
| 4012 | OTHER CORPORATIONS |
| 4020 | FOUNDATIONS & ASSOC |
| 4021 | FOUNDATIONS |
| 4022 | ASSOCIATIONS |

GRANTS & CONTRACTS

| | |
|------|----------------------|
| 4100 | FEDERAL GRANTS&CONTR |
| 4109 | REFUNDS |
| 4110 | STATE GRANTS & CONTR |
| 4119 | REFUNDS |
| 4120 | LOCAL GRANTS & CONTR |
| 4129 | REFUNDS |
| 4130 | PRIVATE GRANTS&CONTR |
| 4131 | INDIVIDUALS |
| 4132 | CORPORATE |
| 4133 | FOUNDATIONS & ASSOC |
| 4139 | REFUNDS |

INVESTMENTS

| | |
|------|----------------------|
| 4200 | INVESTMENT INTEREST |
| 4210 | ENDOWMENT INCOME |
| 4220 | MISCELLANEOUS INCOME |

REALIZED GAINS /LOSSES

| | |
|------|----------------------|
| 4300 | ENDOWMENT FUNDS |
| 4301 | POOLED INVEST-CONSOL |
| 4302 | POOLED INVEST- JIP 1 |
| 4303 | POOLED INVEST- JIP 2 |
| 4304 | POOLED INVEST- JIP 3 |
| 4500 | INTEREST ON LOAN REC |

PLANT ADDITIONS

| | |
|------|----------------------|
| 4600 | CAPITALIZATN CONSTRU |
| 4610 | DEBT RETIREMENT |
| 4620 | DEBT FUNDING SUB-FIN |
| 4700 | AUDIT ADJUST-CURR YR |

FUND TRANSFERS

| | |
|------|----------------------|
| 4810 | MAND TRANS CUR UNRES |
| 4811 | MAND TRANS AUX ENTER |
| 4812 | MAND TRANS COST CENT |
| 4813 | MAND TRANS ORG ACTIV |
| 4820 | MAND TRANS SPON PGM |
| 4826 | MAND TRANS SPEC PURP |
| 4830 | MAND TRANS LIFE INC |
| 4840 | MAND TRANS ENDOW&SIM |
| 4850 | MAND TRANS ENDOW INC |
| 4860 | MAND TRANS UNEXP PLT |
| 4861 | MAND TRANS REN&REPLC |
| 4862 | MAND TRANS RETIR IND |
| 4870 | MAND TRANS NET INVST |
| 4880 | MAND TRANS LOAN FUND |
| 4890 | MAND TRANS AGENCY FD |
| 4910 | NON-MAND TRANS CUR |
| 4911 | NON-MAND TRANS AUXIL |
| 4912 | NON-MAND TRANS COST |
| 4913 | NON-MAND TRANS ORG |
| 4920 | NON-MND TRANS SP PGM |
| 4926 | NON-MND TRANS SP PUR |
| 4930 | NON-MND TRANS LIFE |
| 4940 | NON-MND TRANS END&SM |
| 4950 | NON-MND TRANS END IN |
| 4960 | NON-MND TRANS UNEXP |
| 4961 | NON-MAND TRANS R&R |
| 4962 | NON-MND TRANS RETIRE |
| 4970 | NON-MND TRANS NET IN |
| 4980 | NON-MND TRANS LOAN |
| 4990 | NON-MND TRANS AGENCY |

LOANS

| | |
|------|----------------------|
| 5000 | LOAN CANCELLATIONS |
| 5001 | PROFESSIONAL SERVICE |
| 5002 | BANKRUPTCY |
| 5003 | DEATH |
| 5004 | DISABILITY |
| 5010 | FEES |
| 5011 | ADMINIST FEE CHARGES |
| 5012 | COLLECTN AGENCY FEES |

PLANT DEDUCTIONS

| | |
|------|----------------------|
| 5100 | PLNT DEDUCT-DEBT RET |
| 5101 | PRINCIPAL |
| 5102 | INTEREST |
| 5103 | ADMINISTRATIVE FEES |
| 5110 | DISPOSAL PLANT FACIL |
| 5200 | PAYMENTS TO BENEFIC |

DEPRECIATION

| | |
|------|----------------------|
| 5300 | DEPRECIATION |
| 5318 | ACCUM DEP BLD PRJ LH |
| 5319 | ACCUM DEP BUILDINGS |
| 5328 | ACCUM DEP FIX EQ LH |
| 5329 | ACCUM DEP FIX EQUIP |
| 5338 | ACCUM DEP MOV EQ LH |
| 5339 | ACCUM DEP MOV EQUIP |
| 5349 | ACCUM DEP LIBR BOOKS |
| 5359 | ACCUM DEP MUSEUM COL |
| 5700 | AUDIT ADJ -CURR YEAR |

FUND TRANSFERS

| | |
|------|----------------------|
| 5810 | MAND TRANS CUR UNRES |
| 5811 | MAND TRANS AUX ENTER |
| 5812 | MAND TRANS COST CENT |
| 5813 | MAND TRANS ORG ACTIV |
| 5820 | MAND TRANS SPON PGM |
| 5826 | MAND TRANS SPEC PURP |
| 5830 | MAND TRANS LIFE INC |
| 5840 | MAND TRANS ENDOW&SIM |
| 5850 | MAND TRANS ENDOW INC |
| 5860 | MAND TRANS UNEXP PLT |
| 5861 | MAND TRANS R&R |
| 5862 | MAND TRANS RET INDEB |
| 5870 | MAND TRANS NET INVST |
| 5880 | MAND TRANS LOAN FUND |
| 5890 | MAND TRANS AGENCY FD |

5900 NON MANADATORY TRANS
5910 NON-MND TRANS CUR UN
5911 NON-MND TRANS AUX EN
5912 NON-MND TRANS CO CEN
5913 NON-MND TRANS ORG AC
5920 NON-MND TRANS SP PGM
5926 NON-MND TRANS SP PUR
5930 NON-MND TRANS LIFE
5940 NON-MND TRANS END&SM
5950 NON-MND TRANS END IN
5960 NON-MND TRANS UNEXP
5961 NON-MAND TRANS R&R
5962 NON-MND TRANS RETIRE
5970 NON-MND TRANS NET IN
5980 NON-MND TRANS LOAN
5990 NON-MND TRANS AGENCY

9110 REVENUE BUDGET
9120 EXPENSE BUDGET
9130 SURPLUS/DEFICIT
9140 REVENUE BUDGET
9150 EXPENSE BUDGET
9160 SURPLUS/DEFICIT
9210 FUT UNRES REV BUDGET
9220 FUT UNRES EXP BUDGET
9230 FUT UNRES SURPLS/DEF
9240 FUT RES REV BUDGET
9250 FUT RES EXP BUDGET
9260 FUT RES SURPLUS/DEF
9310 REVENUES LEDGER 1
9330 REVENUES LEDGER 3
9390 REVENUES LEDGER 9
9520 EXPENSE LEDGER 2
9530 EXPENSE LEDGER 3
9540 EXPENSE LEDGER 4
9550 EXPENSE LEDGER 5
9560 EXPENSE LEDGER 6
9570 EXPENSE LEDGER 7
9590 EXPENSE LEDGER 9
9610 ENCUMBRANCE LEDGER 1
9620 ENCUMBRANCE LEDGER 2
9630 ENCUMBRANCE LEDGER 3
9640 ENCUMBRANCE LEDGER 4
9650 ENCUMBRANCE LEDGER 5
9660 ENCUMBRANCE LEDGER 6
9670 ENCUMBRANCE LEDGER 7
9690 ENCUMBRANCE LEDGER 9