

## *BALANCE SHEET ALPHABETICAL ACCOUNT LIST 1000 - 4999*

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### *ACCOUNTS PAYABLE [AP]*

|                                |      |
|--------------------------------|------|
| Consolidation.....             | 3102 |
| Control Account.....           | 3101 |
| NWC .....                      | 3103 |
| Reclass.....                   | 3104 |
| Reserve for Encumbrances ..... | 3199 |

### *ACCOUNTS RECEIVABLE [AR]*

|                                  |      |
|----------------------------------|------|
| Allocations Board .....          | 1330 |
| Allowance Doubt Stdnt AR.....    | 1302 |
| Amer Jewish Hist Soc .....       | 1342 |
| American Express .....           | 1340 |
| Aramark.....                     | 1345 |
| Barnes & Noble .....             | 1341 |
| Bemco .....                      | 1325 |
| Billing Control.....             | 1420 |
| Billing Control Offset .....     | 1421 |
| BJEP.....                        | 1322 |
| Bookstore.....                   | 1320 |
| BUAA .....                       | 1331 |
| Collections.....                 | 1303 |
| Consolidation.....               | 1349 |
| Credit Memos .....               | 1351 |
| Crew Team .....                  | 1348 |
| Dept of Educ LOC Control.....    | 1404 |
| Dept of Energy LOC Control ..... | 1406 |
| DHHS LOC Control.....            | 1402 |
| Direct Loan Admin .....          | 1309 |
| Direct Loans .....               | 1308 |
| Events.....                      | 1321 |
| Events Other .....               | 1347 |
| FOBA .....                       | 1344 |
| Foster Animal Lab .....          | 1327 |
| GSFC LOC Control .....           | 1405 |
| Health Services .....            | 1346 |
| HUD Subsidy.....                 | 1358 |
| Jewish Studies.....              | 1333 |
| Justice.....                     | 1337 |
| Lemberg Child Ctr .....          | 1335 |
| Loan Interest.....               | 1307 |
| Natl Ctr Jewish Film .....       | 1336 |
| New Jewish HS.....               | 1343 |
| NSF LOC Control.....             | 1403 |
| NWC .....                        | 1328 |
| Other.....                       | 1350 |

*ACCOUNTS RECEIVABLE [CONTINUED]*

|                                   |      |
|-----------------------------------|------|
| Senate .....                      | 1326 |
| SSB.....                          | 1339 |
| State Scholarship.....            | 1365 |
| Student.....                      | 1301 |
| Student Events .....              | 1323 |
| Student Telephone .....           | 1332 |
| Unbilled Sponsored Programs ..... | 1401 |
| Watch .....                       | 1338 |
| WBRS Radio .....                  | 1329 |
| Work Study.....                   | 1324 |
| Yearbook .....                    | 1334 |

*ACCRUED EXPENSES [ACCD]*

|                    |      |
|--------------------|------|
| Consolidation..... | 3225 |
| Retirement .....   | 3220 |
| Royalties.....     | 3215 |
| Vacation.....      | 3210 |
| Wages.....         | 3201 |
| Workers Comp.....  | 3205 |
| Year End.....      | 3275 |

*ACCRUED INTEREST PAYABLE [ACCDINT]*

|                        |      |
|------------------------|------|
| Cap Apprec Bonds ..... | 3525 |
| Payable .....          | 3501 |

*ACCRUED INVESTMENT INCOME*

|                             |      |
|-----------------------------|------|
| Accd Investment Income..... | 1501 |
|-----------------------------|------|

*ADVANCES [ADV]*

|                              |      |
|------------------------------|------|
| F&A Due To Sponsored.....    | 1290 |
| Mazer/Sacher .....           | 1269 |
| Other.....                   | 1270 |
| Payroll .....                | 1261 |
| PS AUTOGEN Due To/From.....  | 1299 |
| (Accounting System Use only) |      |
| Returned Checks .....        | 1266 |
| Sponsored Prgms .....        | 1265 |
| Team Travel.....             | 1267 |
| Travel .....                 | 1263 |
| UPNE .....                   | 1268 |

## *CASH*

|                               |      |
|-------------------------------|------|
| Bank Leumi .....              | 1113 |
| Default Bank.....             | 1149 |
| Dreyfus 27 Money Market ..... | 1127 |
| Fidelity 28 Money Market..... | 1128 |
| Fleet 1 Master .....          | 1101 |
| Fleet 2 AP.....               | 1102 |
| Fleet 26 Development .....    | 1126 |
| Fleet 3 Check PO .....        | 1103 |
| Fleet 4 Employee PR.....      | 1104 |
| Fleet 5 Student PR .....      | 1105 |
| Fleet 7 Workers Comp .....    | 1107 |
| Fleet 8 NDSLPL.....           | 1108 |
| Fleet 9 Sponsored.....        | 1109 |
| Fleet NWC.....                | 1125 |
| Overnight Investments .....   | 1135 |

## *CLEARING ACCOUNTS [CA]*

|                                |      |
|--------------------------------|------|
| American Express .....         | 1224 |
| Aramark.....                   | 1231 |
| Bookstore.....                 | 1216 |
| BRS Credit Balance .....       | 1219 |
| BT Office.....                 | 1225 |
| Controller.....                | 1215 |
| Copico .....                   | 1217 |
| Dev Credit Cards & Wires ..... | 1227 |
| Dev Stock Gift .....           | 1228 |
| Development Cash .....         | 1226 |
| EFG .....                      | 1222 |
| Employee Payroll.....          | 1210 |
| Federal Express.....           | 1223 |
| Investment Income.....         | 1229 |
| Miscellaneous .....            | 1240 |
| Payroll Deductions.....        | 1221 |
| Special Endowment.....         | 1230 |
| Student.....                   | 1218 |
| Student Payroll.....           | 1211 |
| Student Refunds .....          | 1220 |
| Unidentified Receipts.....     | 1206 |
| Utilities .....                | 1214 |
| Voided Checks.....             | 1202 |
| Wires .....                    | 1212 |

*DEBT*

|                              |      |
|------------------------------|------|
| Long-term Payable.....       | 3801 |
| Original Issue Discount..... | 3802 |

*DEFERRED INCOME [DEF]*

|                                 |      |
|---------------------------------|------|
| Consolidation.....              | 3619 |
| Credit Balances.....            | 3607 |
| Matriculation .....             | 3601 |
| Miscellaneous .....             | 3675 |
| Odyssey .....                   | 3616 |
| Room Deposits.....              | 3604 |
| Sponsored Pgm Due To F&A.....   | 3690 |
| Summer School.....              | 3610 |
| Tuition Stabilization Plan..... | 3613 |

*FOUNDATION INVESTMENTS*

|                                    |      |
|------------------------------------|------|
| Accd UndstrbUnrealzd Gain/Loss ... | 2999 |
| Fidelity .....                     | 2702 |
| Fleet.....                         | 2701 |
| Other.....                         | 2704 |
| Pooled Investment Assets.....      | 2969 |
| Vanguard .....                     | 2703 |

*FUNDS HELD IN TRUST BY OTHERS*

|                                     |      |
|-------------------------------------|------|
| Funds Held in Trust by Others ..... | 1850 |
|-------------------------------------|------|

*FUNDS HELD UNDER BOND AGREEMENT [FHUBA]*

|                         |      |
|-------------------------|------|
| Construction.....       | 1823 |
| Debt Service .....      | 1821 |
| Equipment Reserve ..... | 1827 |
| Expense .....           | 1825 |
| Repairs Reserve .....   | 1829 |

*INVENTORY [INV]*

|                            |      |
|----------------------------|------|
| Alcohol.....               | 1603 |
| Computer Parts .....       | 1611 |
| Computers.....             | 1608 |
| Facilities Stockroom ..... | 1606 |
| Furniture .....            | 1607 |
| Lab Supplies .....         | 1601 |
| Movie Tickets .....        | 1613 |
| Network.....               | 1617 |
| Purchasing Stockroom ..... | 1605 |
| Recognition Awards.....    | 1615 |
| Rosensteil .....           | 1602 |
| UNET .....                 | 1620 |

*LIFE INCOME INVESTMENTS [LIINV]*

|                   |      |
|-------------------|------|
| Fidelity .....    | 2602 |
| Fleet.....        | 2601 |
| Other.....        | 2605 |
| State Street..... | 2604 |
| Vanguard .....    | 2603 |

*NET ASSETS [NA]*

|                                   |      |
|-----------------------------------|------|
| Permanently Restricted .....      | 4881 |
| Temporarily Restricted.....       | 4551 |
| Unrestr Spon Pgm Cost Sharg ..... | 4117 |
| Unrestricted Cap Projects.....    | 4112 |
| Unrestricted Fed Sponsored .....  | 4115 |
| Unrestricted NonFed Spon .....    | 4116 |
| Unrestricted Operations.....      | 4111 |
| Unrestricted Other.....           | 4119 |

*NOTES RECEIVABLE [NR]*

|                              |      |
|------------------------------|------|
| New Student Loans .....      | 1503 |
| New Student Loans .....      | 1553 |
| Student Loans .....          | 1551 |
| Student Loans Allowance..... | 1552 |

*OTHER ASSETS [OA]*

|                            |      |
|----------------------------|------|
| Debt Issuance Expense..... | 1701 |
| Life Insurance CSV.....    | 1721 |

*OTHER LIABILITIES [OL]*

|                              |      |
|------------------------------|------|
| Abandoned Property .....     | 3410 |
| Annuities .....              | 3419 |
| Bronfman Fund.....           | 3425 |
| Carrus Unitrust.....         | 3413 |
| Deferred Compensation.....   | 3429 |
| F&A Due To.....              | 3490 |
| Foreign Student Taxes.....   | 3435 |
| Life Income .....            | 3422 |
| Miscellaneous .....          | 3401 |
| Pooled Income .....          | 3416 |
| Random .....                 | 3428 |
| Senior Program Funds.....    | 3433 |
| Stale Dated Checks .....     | 3404 |
| State Sales & Use Tax.....   | 3441 |
| Student Activity Fee.....    | 3431 |
| Undergrad Health Prems ..... | 3407 |
| Unreconciled Variance.....   | 3403 |

*PETTY CASH [PC]*

|                        |      |
|------------------------|------|
| A&S Graduate .....     | 1185 |
| Biology.....           | 1176 |
| Brandeis House.....    | 1188 |
| Bursar .....           | 1170 |
| Campus Life .....      | 1192 |
| Development.....       | 1193 |
| English.....           | 1178 |
| Game Room.....         | 1190 |
| Goldfarb Library ..... | 1171 |
| Lab Supplies .....     | 1174 |
| NEJS.....              | 1173 |
| NY NJ Region.....      | 1195 |
| Physical Plant .....   | 1172 |
| Physics.....           | 1179 |
| President .....        | 1181 |
| Public Safety.....     | 1194 |
| Rose Art.....          | 1182 |
| Rosensteil .....       | 1177 |
| Student Affairs.....   | 1186 |
| Theatre.....           | 1183 |

*PLANT INVESTMENTS [PLTINV]*

|                            |      |
|----------------------------|------|
| Fleet.....                 | 2501 |
| Fleet Cert of Deposit..... | 2503 |
| State Street.....          | 2502 |
| Watertown Sav CD.....      | 2504 |

*PLEDGES [PLDG]*

|                             |      |
|-----------------------------|------|
| Permanently Restricted..... | 1804 |
| Temporarily Restricted..... | 1801 |

*POOLED ENDOWMENT [PLDEDW]*

|                                 |      |
|---------------------------------|------|
| 3 Brandeis.....                 | 2101 |
| 6 FMR.....                      | 2102 |
| 13 Essex.....                   | 2103 |
| 14 MA&S.....                    | 2104 |
| 18 Huff.....                    | 2105 |
| 19 Rosenberg.....               | 2106 |
| 20 Student.....                 | 2107 |
| ADAGE Capital Partnerships..... | 2121 |
| Capital Guardian I.....         | 2113 |
| Capital Guardian II.....        | 2114 |
| Farallon.....                   | 2116 |
| Investors.....                  | 2110 |
| MIT.....                        | 2119 |
| OZ Overseas.....                | 2117 |
| Perry Partners.....             | 2115 |
| Putnam.....                     | 2109 |
| Regiment.....                   | 2118 |
| Silchester.....                 | 2112 |
| State Street.....               | 2120 |
| Thomas H Lee.....               | 2108 |
| Vanguard.....                   | 2111 |

***PREPAID EXPENSES [PPD]***

|                                     |      |
|-------------------------------------|------|
| Consolidation.....                  | 1673 |
| Deposits.....                       | 1691 |
| Expenses.....                       | 1651 |
| Ppd Grad Housing Lease Assist ..... | 1675 |
| Lab Supplies .....                  | 1663 |
| Postage 3rd Class .....             | 1671 |
| Postage Bulletin .....              | 1667 |
| Postage Bus Reply .....             | 1653 |
| Postage Deposits .....              | 1659 |
| Postage Reporter .....              | 1669 |
| Postage Short Paid .....            | 1655 |
| Purchasing .....                    | 1657 |
| Software Acquisition.....           | 1690 |
| Summer Odyssey .....                | 1693 |
| UPS .....                           | 1661 |

***PROPERTY PLANT AND EQUIPMENT [PPE]***

|                                |      |
|--------------------------------|------|
| Acc Depr Bldg Imp.....         | 1935 |
| Acc Depr Bldg Sys.....         | 1933 |
| Acc Depr Buildings.....        | 1931 |
| Acc Depr Fixed Eqp.....        | 1953 |
| Acc Depr Land Imp.....         | 1921 |
| Acc Depr Minor Cap.....        | 1955 |
| Acc Depr Mov Eqp .....         | 1961 |
| Acc Depr Utilities .....       | 1951 |
| Building Improvements.....     | 1934 |
| Building Systems .....         | 1932 |
| Buildings .....                | 1930 |
| Construction in Progress ..... | 1940 |
| Fixed Equipment.....           | 1952 |
| Land .....                     | 1910 |
| Land Improvements .....        | 1920 |
| Minor Cap Equipment.....       | 1954 |
| Moveable Equipment .....       | 1960 |
| Systems in Progress .....      | 1941 |
| Utilities .....                | 1950 |

***REFUNDABLE STUDENT LOAN ADVANCES***

|                                 |      |
|---------------------------------|------|
| Ref Student Loan Advances ..... | 3701 |
|---------------------------------|------|

***RESTRICTED INVESTMENTS [RESTINV]***

|                      |      |
|----------------------|------|
| Allen/Berenson ..... | 2303 |
| Mazer.....           | 2302 |
| Michtom .....        | 2301 |

***SPECIAL ENDOWMENTS [SPCEDW]***

|                                     |      |
|-------------------------------------|------|
| Beaumont Boston Co .....            | 2201 |
| Heller Boston Co .....              | 2202 |
| Hiatt Vanguard.....                 | 2203 |
| Miscellaneous Fleet.....            | 2205 |
| Special Endowments at Brandeis..... | 2206 |
| Ziskind Vanguard.....               | 2204 |

***SUSPENSE***

|                              |      |
|------------------------------|------|
| Suspense General .....       | 1250 |
| (Accounting System Use only) |      |

***UNRESTRICTED INVESTMENTS [URINV]***

|                              |      |
|------------------------------|------|
| at Brandeis .....            | 2405 |
| Deferred Comp .....          | 2406 |
| Misc Unrestricted Fleet..... | 2402 |
| NRC .....                    | 2401 |
| Tarragon Realty .....        | 2404 |
| Vanguard .....               | 2403 |

*WITHHOLDING [WH]*

|                            |      |
|----------------------------|------|
| Comb Jewish Phil .....     | 3342 |
| Community Works.....       | 3372 |
| Credit Union .....         | 3348 |
| Family Support .....       | 3360 |
| Federal Inc Tax .....      | 3301 |
| FICA.....                  | 3303 |
| Flex Dependent Care.....   | 3366 |
| Flex Health Care .....     | 3369 |
| Group Dental Ins.....      | 3331 |
| Group Health .....         | 3330 |
| Group Life Insurance ..... | 3332 |
| Illinois Income Tax .....  | 3315 |
| Library Union Dues .....   | 3357 |
| Maryland Inc Tax.....      | 3317 |
| Mass Inc Tax .....         | 3305 |
| Miscellaneous .....        | 3363 |
| New York City Inc Tax..... | 3311 |
| New York Inc Tax .....     | 3308 |
| No Carolina Inc Tax.....   | 3314 |
| NWC Retirement .....       | 3336 |
| Plant Union Dues .....     | 3354 |
| Police Union Dues .....    | 3351 |
| Retirement .....           | 3333 |
| Savings Bonds .....        | 3339 |
| United Way.....            | 3345 |