

**Account Mapping to COM Financial Statements**  
**FCPA**

<b>Account</b>	<b>Description</b>	<b>Reporting Line Item</b>	<b>Type</b>
401090_FCPA	Professional Fees - Non-Exempt	Collections	Income
401092_FCPA	Professional Fees - Non-Exempt	Collections	Income
401094_FCPA	Professional Fees - Non-Exempt	Collections	Income
401096_FCPA	Professional Fees - Non-Exempt	Collections	Income
409090_FCPA	Contra - Sales Taxable Revenue	Collections	Income
411092_FCPA	Professional Consulting Fees	Collections	Income
402090_FCPA	Contractual Services Revenue	Other Clinical and Miscellaneous Income	Income
402092_FCPA	Contractual Services Revenue	Other Clinical and Miscellaneous Income	Income
402094_FCPA	Contractual Services Revenue	Other Clinical and Miscellaneous Income	Income
402096_FCPA	Contractual Services Revenue	Other Clinical and Miscellaneous Income	Income
402590_FCPA	Other Professional Fees	Other Clinical and Miscellaneous Income	Income
495090_FCPA	Discounts Taken	Other Clinical and Miscellaneous Income	Income
495092_FCPA	Discounts Taken	Other Clinical and Miscellaneous Income	Income
495094_FCPA	Discounts Taken	Other Clinical and Miscellaneous Income	Income
495096_FCPA	Discounts Taken	Other Clinical and Miscellaneous Income	Income
801090_FCPA	Interest Earned - Fixed Invest	Other Clinical and Miscellaneous Income	Income
801096_FCPA	Interest Earned - Fixed Invest	Other Clinical and Miscellaneous Income	Income
804090_FCPA	Inome Dividend	Other Clinical and Miscellaneous Income	Income
804590_FCPA	Gain/(LOsS) In The Fv of Inv.	Other Clinical and Miscellaneous Income	Income
805090_FCPA	Repo/Dreyfus Association Acct.	Other Clinical and Miscellaneous Income	Income
805590_FCPA	Gain/(Loss) On Sale of Invest.	Other Clinical and Miscellaneous Income	Income
806090_FCPA	Repo/Dreyfus Clearing Account	Other Clinical and Miscellaneous Income	Income
851090_FCPA	Rental Income	Other Clinical and Miscellaneous Income	Income
851092_FCPA	Rental Income	Other Clinical and Miscellaneous Income	Income
851094_FCPA	Rental Income	Other Clinical and Miscellaneous Income	Income
851096_FCPA	Rental Income	Other Clinical and Miscellaneous Income	Income
890090_FCPA	Other Income - Shands	Other Clinical and Miscellaneous Income	Income
890096_FCPA	Other Income - Shands	Other Clinical and Miscellaneous Income	Income
891090_FCPA	Miscellaneous Income	Other Clinical and Miscellaneous Income	Income
891092_FCPA	Miscellaneous Income	Other Clinical and Miscellaneous Income	Income
891094_FCPA	Miscellaneous Income	Other Clinical and Miscellaneous Income	Income
891096_FCPA	Miscellaneous Income	Other Clinical and Miscellaneous Income	Income
891596_FCPA	Misc Income - Shands Support	Other Clinical and Miscellaneous Income	Income
892090_FCPA	Misc Income - AQSA	Other Clinical and Miscellaneous Income	Income
892096_FCPA	Misc Income - AQSA	Other Clinical and Miscellaneous Income	Income
892590_FCPA	SHANDS SUPPORT	Other Clinical and Miscellaneous Income	Income
892596_FCPA	SHANDS SUPPORT	Other Clinical and Miscellaneous Income	Income
893090_FCPA	Misc. Income - UPL	Other Clinical and Miscellaneous Income	Income
750090_FCPA	Dean's Office Assessment	Administrative Overhead	Expense
750092_FCPA	Dean's Office Assessment	Administrative Overhead	Expense
750094_FCPA	Dean's Office Assessment	Administrative Overhead	Expense
750096_FCPA	Dean's Office Assessment	Administrative Overhead	Expense
926001_FCPA	Transfers To Vpha - Vpha	Administrative Overhead	Expense
926003_FCPA	Transfers To Vpha - Facilities	Administrative Overhead	Expense
628090_FCPA	Advertising	Advertising	Expense
628092_FCPA	Advertising	Advertising	Expense
628094_FCPA	Advertising	Advertising	Expense
628096_FCPA	Advertising	Advertising	Expense
742090_FCPA	Employee Search Expense	Advertising	Expense
742092_FCPA	Employee Search Expense	Advertising	Expense
742094_FCPA	Employee Search Expense	Advertising	Expense
742096_FCPA	Employee Search Expense	Advertising	Expense
480090_FCPA	Assessment Income	Assessment Fee Income	Expense
751590_FCPA	Compliance Overhead	Clinical Overhead	Expense
752090_FCPA	Group Practice Overhead	Clinical Overhead	Expense
752590_FCPA	Clinic Imputed Space Overhead	Clinical Overhead	Expense
752690_FCPA	Imputed Space Subsidy	Clinical Overhead	Expense
621090_FCPA	Professional Fees Legal	Contractual Services	Expense
621092_FCPA	Professional Fees Legal	Contractual Services	Expense

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<b>Account</b>	<b>Description</b>	<b>Reporting Line Item</b>	<b>Type</b>
621094_FCPA	Professional Fees Legal	Contractual Services	Expense
621096_FCPA	Professional Fees Legal	Contractual Services	Expense
622090_FCPA	Professional Fees Accounting	Contractual Services	Expense
622092_FCPA	Professional Fees Accounting	Contractual Services	Expense
622094_FCPA	Professional Fees Accounting	Contractual Services	Expense
622096_FCPA	Professional Fees Accounting	Contractual Services	Expense
624590_FCPA	Temporary Employment	Contractual Services	Expense
624592_FCPA	Temporary Employment	Contractual Services	Expense
624594_FCPA	Temporary Employment	Contractual Services	Expense
624596_FCPA	Temporary Employment	Contractual Services	Expense
625090_FCPA	Contractual - Miscellaneous	Contractual Services	Expense
625092_FCPA	Contractual - Miscellaneous	Contractual Services	Expense
625094_FCPA	Contractual - Miscellaneous	Contractual Services	Expense
625096_FCPA	Contractual - Miscellaneous	Contractual Services	Expense
625490_FCPA	Contractual - Transcription	Contractual Services	Expense
625492_FCPA	Contractual - Transcription	Contractual Services	Expense
625494_FCPA	Contractual - Transcription	Contractual Services	Expense
625496_FCPA	Contractual - Transcription	Contractual Services	Expense
901090_FCPA	Banking Fees	Contractual Services	Expense
901092_FCPA	Banking Fees	Contractual Services	Expense
901094_FCPA	Banking Fees	Contractual Services	Expense
901096_FCPA	Banking Fees	Contractual Services	Expense
901190_FCPA	Credit Card Merchant Fees	Contractual Services	Expense
901192_FCPA	Credit Card Merchant Fees	Contractual Services	Expense
901194_FCPA	Credit Card Merchant Fees	Contractual Services	Expense
901196_FCPA	Credit Card Merchant Fees	Contractual Services	Expense
901290_FCPA	Interest Expense	Contractual Services	Expense
901292_FCPA	Interest Expense	Contractual Services	Expense
901294_FCPA	Interest Expense	Contractual Services	Expense
901296_FCPA	Interest Expense	Contractual Services	Expense
627090_FCPA	System Processing	Data Processing	Expense
627092_FCPA	System Processing	Data Processing	Expense
627094_FCPA	System Processing	Data Processing	Expense
627096_FCPA	System Processing	Data Processing	Expense
672090_FCPA	Data Processing Supplies	Data Processing	Expense
672092_FCPA	Data Processing Supplies	Data Processing	Expense
672094_FCPA	Data Processing Supplies	Data Processing	Expense
672096_FCPA	Data Processing Supplies	Data Processing	Expense
672190_FCPA	Computer Equip/ Peripherals < 1,000	Data Processing	Expense
672192_FCPA	Computer Equip/ Peripherals < 1,000	Data Processing	Expense
672194_FCPA	Computer Equip/ Peripherals < 1,000	Data Processing	Expense
672196_FCPA	Computer Equip/ Peripherals < 1,000	Data Processing	Expense
681090_FCPA	Memberships, Dues, & Fees	Dues & Subscriptions	Expense
681092_FCPA	Memberships, Dues, & Fees	Dues & Subscriptions	Expense
681094_FCPA	Memberships, Dues, & Fees	Dues & Subscriptions	Expense
681096_FCPA	Memberships, Dues, & Fees	Dues & Subscriptions	Expense
682090_FCPA	Subscriptions & Publications	Dues & Subscriptions	Expense
682092_FCPA	Subscriptions & Publications	Dues & Subscriptions	Expense
682094_FCPA	Subscriptions & Publications	Dues & Subscriptions	Expense
682096_FCPA	Subscriptions & Publications	Dues & Subscriptions	Expense
683090_FCPA	Miscellaneous Book Expenses	Dues & Subscriptions	Expense
683092_FCPA	Miscellaneous Book Expenses	Dues & Subscriptions	Expense
683094_FCPA	Miscellaneous Book Expenses	Dues & Subscriptions	Expense
683096_FCPA	Miscellaneous Book Expenses	Dues & Subscriptions	Expense
684090_FCPA	Required Medical Licenses	Dues & Subscriptions	Expense
684092_FCPA	Required Medical Licenses	Dues & Subscriptions	Expense
684094_FCPA	Required Medical Licenses	Dues & Subscriptions	Expense
684096_FCPA	Required Medical Licenses	Dues & Subscriptions	Expense
662090_FCPA	Educational & Medical Supplies	Educational & Medical Supplies	Expense

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**FCPA**

<b>Account</b>	<b>Description</b>	<b>Reporting Line Item</b>	<b>Type</b>
662092_FCPA	Educational & Medical Supplies	Educational & Medical Supplies	Expense
662094_FCPA	Educational & Medical Supplies	Educational & Medical Supplies	Expense
662096_FCPA	Educational & Medical Supplies	Educational & Medical Supplies	Expense
662190_FCPA	Laundry/Linen Supplies	Educational & Medical Supplies	Expense
662192_FCPA	Laundry/Linen Supplies	Educational & Medical Supplies	Expense
662194_FCPA	Laundry/Linen Supplies	Educational & Medical Supplies	Expense
662196_FCPA	Laundry/Linen Supplies	Educational & Medical Supplies	Expense
662390_FCPA	Pharmacy Supplies	Educational & Medical Supplies	Expense
662392_FCPA	Pharmacy Supplies	Educational & Medical Supplies	Expense
662394_FCPA	Pharmacy Supplies	Educational & Medical Supplies	Expense
662396_FCPA	Pharmacy Supplies	Educational & Medical Supplies	Expense
662790_FCPA	Revenue Producing Supplies	Educational & Medical Supplies	Expense
662890_FCPA	Educational & Medical Supplies < 1,000	Educational & Medical Supplies	Expense
662892_FCPA	Educational & Medical Supplies < 1,000	Educational & Medical Supplies	Expense
662894_FCPA	Educational & Medical Supplies < 1,000	Educational & Medical Supplies	Expense
662896_FCPA	Educational & Medical Supplies < 1,000	Educational & Medical Supplies	Expense
731090_FCPA	Food & Entertainment	Food	Expense
731092_FCPA	Food & Entertainment	Food	Expense
731094_FCPA	Food & Entertainment	Food	Expense
731096_FCPA	Food & Entertainment	Food	Expense
651090_FCPA	Insurance & Surety Bonds	Insurance	Expense
651092_FCPA	Insurance & Surety Bonds	Insurance	Expense
651094_FCPA	Insurance & Surety Bonds	Insurance	Expense
651096_FCPA	Insurance & Surety Bonds	Insurance	Expense
652090_FCPA	State Mutual Ins Premiums	Insurance	Expense
652092_FCPA	State Mutual Ins Premiums	Insurance	Expense
652094_FCPA	State Mutual Ins Premiums	Insurance	Expense
652096_FCPA	State Mutual Ins Premiums	Insurance	Expense
653090_FCPA	Prof Liability Trust Premiums	Insurance	Expense
653092_FCPA	Prof Liability Trust Premiums	Insurance	Expense
653094_FCPA	Prof Liability Trust Premiums	Insurance	Expense
653096_FCPA	Prof Liability Trust Premiums	Insurance	Expense
626090_FCPA	Oco Expenses	Miscellaneous Expense	Expense
626092_FCPA	Oco Expenses	Miscellaneous Expense	Expense
626094_FCPA	Oco Expenses	Miscellaneous Expense	Expense
626096_FCPA	Oco Expenses	Miscellaneous Expense	Expense
637090_FCPA	Real Estate Taxes	Miscellaneous Expense	Expense
637092_FCPA	Real Estate Taxes	Miscellaneous Expense	Expense
637094_FCPA	Real Estate Taxes	Miscellaneous Expense	Expense
637096_FCPA	Real Estate Taxes	Miscellaneous Expense	Expense
645090_FCPA	Employee Awards	Miscellaneous Expense	Expense
645092_FCPA	Employee Awards	Miscellaneous Expense	Expense
645094_FCPA	Employee Awards	Miscellaneous Expense	Expense
645096_FCPA	Employee Awards	Miscellaneous Expense	Expense
692090_FCPA	Utilities Expense	Miscellaneous Expense	Expense
692092_FCPA	Utilities Expense	Miscellaneous Expense	Expense
692094_FCPA	Utilities Expense	Miscellaneous Expense	Expense
692096_FCPA	Utilities Expense	Miscellaneous Expense	Expense
711090_FCPA	Motor Fuels & Lubricants	Miscellaneous Expense	Expense
711092_FCPA	Motor Fuels & Lubricants	Miscellaneous Expense	Expense
711094_FCPA	Motor Fuels & Lubricants	Miscellaneous Expense	Expense
711096_FCPA	Motor Fuels & Lubricants	Miscellaneous Expense	Expense
751090_FCPA	Donations	Miscellaneous Expense	Expense
751092_FCPA	Donations	Miscellaneous Expense	Expense
751094_FCPA	Donations	Miscellaneous Expense	Expense
751096_FCPA	Donations	Miscellaneous Expense	Expense
753690_FCPA	Royalties Paid	Miscellaneous Expense	Expense
761090_FCPA	Other Miscellaneous Expense	Miscellaneous Expense	Expense
761092_FCPA	Other Miscellaneous Expense	Miscellaneous Expense	Expense

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**FCPA**

<b>Account</b>	<b>Description</b>	<b>Reporting Line Item</b>	<b>Type</b>
761094_FCPA	Other Miscellaneous Expense	Miscellaneous Expense	Expense
761096_FCPA	Other Miscellaneous Expense	Miscellaneous Expense	Expense
761190_FCPA	Other Miscellaneous Exp-Contra	Miscellaneous Expense	Expense
790090_FCPA	Change Fund Shortage	Miscellaneous Expense	Expense
790092_FCPA	Change Fund Shortage	Miscellaneous Expense	Expense
790094_FCPA	Change Fund Shortage	Miscellaneous Expense	Expense
790096_FCPA	Change Fund Shortage	Miscellaneous Expense	Expense
791090_FCPA	Deposit Shortage	Miscellaneous Expense	Expense
791092_FCPA	Deposit Shortage	Miscellaneous Expense	Expense
791094_FCPA	Deposit Shortage	Miscellaneous Expense	Expense
791096_FCPA	Deposit Shortage	Miscellaneous Expense	Expense
942090_FCPA	Bad Debt Expense	Miscellaneous Expense	Expense
942092_FCPA	Bad Debt Expense	Miscellaneous Expense	Expense
942094_FCPA	Bad Debt Expense	Miscellaneous Expense	Expense
942096_FCPA	Bad Debt Expense	Miscellaneous Expense	Expense
760090_FCPA	State Over Under Conversion	Miscellaneous Expense	Expense
111290_FCPA	Accounts Receivable - Shands	OCO	Expense
161190_FCPA	Current Year Land Purchases	OCO	Expense
162190_FCPA	Current Year Building Purchase	OCO	Expense
163290_FCPA	Current Yr Capitalized Purch.	OCO	Expense
163292_FCPA	Current Yr Capitalized Purch.	OCO	Expense
163294_FCPA	Current Yr Capitalized Purch.	OCO	Expense
163296_FCPA	Current Yr Capitalized Purch.	OCO	Expense
163690_FCPA	Startup - Current Year	OCO	Expense
163692_FCPA	Startup - Current Year	OCO	Expense
163694_FCPA	Startup - Current Year	OCO	Expense
163696_FCPA	Startup - Current Year	OCO	Expense
164690_FCPA	IDX System - Current Year	OCO	Expense
165690_FCPA	Computer Software - Current Yr	OCO	Expense
165692_FCPA	Computer Software - Current Yr	OCO	Expense
165694_FCPA	Computer Software - Current Yr	OCO	Expense
165696_FCPA	Computer Software - Current Yr	OCO	Expense
166190_FCPA	Facilities Entitlement	OCO	Expense
168190_FCPA	Leasehold Improv. Current Year	OCO	Expense
168192_FCPA	Leasehold Improv. Current Year	OCO	Expense
168194_FCPA	Leasehold Improv. Current Year	OCO	Expense
168196_FCPA	Leasehold Improv. Current Year	OCO	Expense
671090_FCPA	Office Supplies	Office Supplies	Expense
671092_FCPA	Office Supplies	Office Supplies	Expense
671094_FCPA	Office Supplies	Office Supplies	Expense
671096_FCPA	Office Supplies	Office Supplies	Expense
671190_FCPA	Office Equipment < 1,000	Office Supplies	Expense
671192_FCPA	Office Equipment < 1,000	Office Supplies	Expense
671194_FCPA	Office Equipment < 1,000	Office Supplies	Expense
671196_FCPA	Office Equipment < 1,000	Office Supplies	Expense
617190_FCPA	Housestaff Salary Advances	OPS	Expense
617192_FCPA	Housestaff Salary Advances	OPS	Expense
617194_FCPA	Housestaff Salary Advances	OPS	Expense
617196_FCPA	Housestaff Salary Advances	OPS	Expense
673090_FCPA	Postage	Postage & Freight	Expense
673092_FCPA	Postage	Postage & Freight	Expense
673094_FCPA	Postage	Postage & Freight	Expense
673096_FCPA	Postage	Postage & Freight	Expense
674090_FCPA	Freight	Postage & Freight	Expense
674092_FCPA	Freight	Postage & Freight	Expense
674094_FCPA	Freight	Postage & Freight	Expense
674096_FCPA	Freight	Postage & Freight	Expense
674590_FCPA	Courier/Delivery Service	Postage & Freight	Expense
674592_FCPA	Courier/Delivery Service	Postage & Freight	Expense

**Account Mapping to COM Financial Statements**  
**FCPA**

<b>Account</b>	<b>Description</b>	<b>Reporting Line Item</b>	<b>Type</b>
674594_FCPA	Courier/Delivery Service	Postage & Freight	Expense
674596_FCPA	Courier/Delivery Service	Postage & Freight	Expense
662490_FCPA	Photography/Film Supplies	Printing & Reproduction	Expense
662492_FCPA	Photography/Film Supplies	Printing & Reproduction	Expense
662494_FCPA	Photography/Film Supplies	Printing & Reproduction	Expense
662496_FCPA	Photography/Film Supplies	Printing & Reproduction	Expense
701090_FCPA	Printing & Reproduction	Printing & Reproduction	Expense
701092_FCPA	Printing & Reproduction	Printing & Reproduction	Expense
701094_FCPA	Printing & Reproduction	Printing & Reproduction	Expense
701096_FCPA	Printing & Reproduction	Printing & Reproduction	Expense
631090_FCPA	Rental of Building & Land	Rent	Expense
631092_FCPA	Rental of Building & Land	Rent	Expense
631094_FCPA	Rental of Building & Land	Rent	Expense
631096_FCPA	Rental of Building & Land	Rent	Expense
632090_FCPA	Rental of Equipment	Rent	Expense
632092_FCPA	Rental of Equipment	Rent	Expense
632094_FCPA	Rental of Equipment	Rent	Expense
632096_FCPA	Rental of Equipment	Rent	Expense
633090_FCPA	Rental of Communication Equip	Rent	Expense
633092_FCPA	Rental of Communication Equip	Rent	Expense
633094_FCPA	Rental of Communication Equip	Rent	Expense
633096_FCPA	Rental of Communication Equip	Rent	Expense
634090_FCPA	Rental of Automobiles	Rent	Expense
634092_FCPA	Rental of Automobiles	Rent	Expense
634094_FCPA	Rental of Automobiles	Rent	Expense
634096_FCPA	Rental of Automobiles	Rent	Expense
635090_FCPA	Rentals - Other	Rent	Expense
635092_FCPA	Rentals - Other	Rent	Expense
635094_FCPA	Rentals - Other	Rent	Expense
635096_FCPA	Rentals - Other	Rent	Expense
641090_FCPA	Repair & Maintenance	Repairs & Maintenance	Expense
641092_FCPA	Repair & Maintenance	Repairs & Maintenance	Expense
641094_FCPA	Repair & Maintenance	Repairs & Maintenance	Expense
641096_FCPA	Repair & Maintenance	Repairs & Maintenance	Expense
642090_FCPA	Janitorial & Landscaping Svc	Repairs & Maintenance	Expense
642092_FCPA	Janitorial & Landscaping Svc	Repairs & Maintenance	Expense
642094_FCPA	Janitorial & Landscaping Svc	Repairs & Maintenance	Expense
642096_FCPA	Janitorial & Landscaping Svc	Repairs & Maintenance	Expense
617090_FCPA	Advances	Support Staff Salaries & Benefits	Expense
617092_FCPA	Advances	Support Staff Salaries & Benefits	Expense
617094_FCPA	Advances	Support Staff Salaries & Benefits	Expense
617096_FCPA	Advances	Support Staff Salaries & Benefits	Expense
691090_FCPA	Telephone/Long Distance	Telephone	Expense
691092_FCPA	Telephone/Long Distance	Telephone	Expense
691094_FCPA	Telephone/Long Distance	Telephone	Expense
691096_FCPA	Telephone/Long Distance	Telephone	Expense
831090_FCPA	Transfers In - Cash Mgmt	Transfer In	Expense
831092_FCPA	Transfers In - Cash Mgmt	Transfer In	Expense
831094_FCPA	Transfers In - Cash Mgmt	Transfer In	Expense
831096_FCPA	Transfers In - Cash Mgmt	Transfer In	Expense
921090_FCPA	Transfers To AEF	Transfer Out	Expense
921590_FCPA	Transfers to AEF - Other	Transfer Out	Expense
923090_FCPA	Transfers To MG & G	Transfer Out	Expense
923092_FCPA	Transfers To MG & G	Transfer Out	Expense
923094_FCPA	Transfers To MG & G	Transfer Out	Expense
923096_FCPA	Transfers To MG & G	Transfer Out	Expense
923590_FCPA	Transfers to MGG - Other	Transfer Out	Expense
924090_FCPA	Transfer In/Out - Interdepartment	Transfer Out	Expense
925090_FCPA	Transfers To Affiliates	Transfer Out	Expense

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931090_FCPA	Transfers Out - Cash Mgmt	Transfer Out	Expense
721090_FCPA	Travel Expenditures	Travel	Expense
721092_FCPA	Travel Expenditures	Travel	Expense
721094_FCPA	Travel Expenditures	Travel	Expense
721096_FCPA	Travel Expenditures	Travel	Expense
725090_FCPA	Continuing Ed Seminars	Travel	Expense
725092_FCPA	Continuing Ed Seminars	Travel	Expense
725094_FCPA	Continuing Ed Seminars	Travel	Expense
725096_FCPA	Continuing Ed Seminars	Travel	Expense
625790_FCPA	UFP - Salaries	UFP Salaries & Benefits	Expense
625792_FCPA	UFP - Salaries	UFP Salaries & Benefits	Expense
625794_FCPA	UFP - Salaries	UFP Salaries & Benefits	Expense
625796_FCPA	UFP - Salaries	UFP Salaries & Benefits	Expense
625890_FCPA	UFP - Benefits	UFP Salaries & Benefits	Expense
625892_FCPA	UFP - Benefits	UFP Salaries & Benefits	Expense
625894_FCPA	UFP - Benefits	UFP Salaries & Benefits	Expense
625896_FCPA	UFP - Benefits	UFP Salaries & Benefits	Expense