

**SetID** SHARE **Last Audit** Valid Tree  
**Effective Date** 07/01/2018 **Status** Active  
**Tree Name** CC\_ACCOUNTS CC Accounts Tree FY19

- 0000000 - All Accounts
  - 4000000 - Revenue
    - 4830000 - Tuition and Fees
      - 4831000 - Tuition Accounts Regular
        - 9000001 - Legacy Tuition
          - 4834320 - Grad Non Resident Tuition
          - 4834318 - Grad Resident Tuition
          - 4834316 - PTUG Non Resident
          - 4834314 - Part-Time Undergrad Res
          - 4834312 - UG Non Resident Tuition
          - 4834310 - UG Resident Tuition
        - 4834321 - Tuition - Undergraduate - SF
        - 4834323 - Tuition - Graduate - SF
      - 4831100 - Student Fees (Registration)
        - 4834365 - Diploma Fee (SF)
        - 4834353 - Internship Fee (FS)
        - 4834331 - Technology Fee (SF)
      - 9000002 - Legacy Fees
        - 4834367 - Graduate Diploma Fee
        - 4834366 - Undergraduate Diploma Fee
        - 4834357 - Educational Internship Fee
        - 4834376 - Cooperative Ed Fees
        - 4834358 - Graduate Matriculation Fee
        - 4834356 - Acceptance/Orientation Fee
        - 4834334 - FT Technology Fee
        - 4834332 - Graduate Technology Fee
        - 4834330 - PT Technology Fee
        - 4834352 - PTUG Activity Fee
        - 4834350 - FTUG Activity Fee
      - 4834359 - Orientation Fee (SF)
      - 4834351 - Activity Fee - SF
      - 4834342 - UG Application Fee
      - 4834343 - Matriculation Fee
      - 4834346 - Materials Fee
      - 4834355 - Engineering Fee
      - 4834360 - Graduate Program Fee
      - 4834361 - Graduate Academic Service Fee
      - 4834362 - Music Fee
      - 4834372 - Laboratory Fees
      - 4834336 - Health Visit Fee
      - 4834344 - Graduate Application Fee
      - 4834364 - Late Payment Fee
      - 4834368 - Change in Registration
      - 4834370 - Late Regisration
      - 4834374 - Credit by Exam

- 4834378 - Facility Fee Spec Session
- 4831200 - Special Program - Shady Grove
  - 4834326 - FTUG RES - Shady Grove
  - 4834311 - UG Non Res SG Tuition
  - 4834313 - UG Resident SG Tuition
  - 4834315 - PTUG Non Res - Shady Grove
  - 4834317 - Grad Resident SG Tuition
  - 4834319 - Grad Non Resident SG Tuition
  - 4834354 - Shady Grove Administration Fee
- 4834325 - Special Program - Gen. Tuition
- 4834373 - Special Program - Fee
- 4834328 - IFSU Tuition
- 4834329 - IFSU Late Payment Fee (DNU)
- 4834327 - Tuition and Fees (NON SAR) Man
- 4840000 - Appropriations
  - 4847806 - Appropriation - State BRF
  - 4847805 - Fund Balance Reduction
  - 4847804 - Furlough Transfer to State
  - 4847803 - Appropriations State
- 4860000 - Gifts Contracts and Grants
  - 4864907 - MD State Unrestricted
  - 4864902 - Oth Gifts Contracts and Grants
  - 4864914 - Gov-Fed-Restr or Desig Budget
  - 4864904 - Alumni-Unrestricted
  - 4864906 - Friend-Unrestricted
  - 4864908 - Foundation-Unrestricted
  - 4864910 - Business-Unrestricted
  - 4864912 - Business-Restr or Desig Budget
  - 4858300 - Gift, Grants & Contr - MD
  - 4848400 - Gifts, Grants and Contr - Fed
- 4866000 - Sales and Service Educational
  - 4866704 - Service Center Revenue
  - 4866702 - Sales and Service Educational
  - 4876352 - Retriever Club Member
  - 4873382 - ST Park ID Replace
  - 4873372 - Workshops
- 4833710 - Un Allocated Grant/Contr Reven
- 4870000 - Investment Income
  - 4870309 - Perkins Interest Income
  - 4870301 - Interest Income
  - 4870303 - Investment Income
  - 4870305 - Inv Inc State Treas
  - 4870307 - Endowment Income
- 4873000 - Auxiliary
  - 4834304 - Scholar Allow - Dining Facil
  - 4834302 - Schol Allow - Inter Athletics
  - 4834301 - Schlr Allow - Residential Faci
  - 4873344 - Student Union Fee (SF)
  - 4873358 - Campus Card (SF)
  - 4873307 - Aux Housing Revenue
  - 4873302 - Res Hall Charges

- 4873303 - ERK Hall Network/Comm Fee
- 4873305 - Harbor Hall Network/Comm Fee
- 4873301 - Network/Communications Fee
- 4873306 - Room Charges Summer
- 4873308 - Winter Room Charges
- 4873314 - Apt Utility Charges
- 4873316 - Damage/Cleaning Charges
- 4873318 - Res Hall/Apartment Charges
- 4873310 - Special Groups Lodging
- 4873320 - Erickson Hall Charge
- 4873322 - Harbor Hall Charges
- 4873393 - Aux Sundry Legacy Accounts
  - 4873338 - FT Rec Facility Fees
  - 4873340 - PT Aux Facility Fees
  - 4873364 - PT Athletic Fee
  - 4873362 - FT Athletic Fee
  - 4873366 - Grad Athletic Fee
  - 4873341 - FT Student Union Fee
  - 4873342 - PT Student Union Fee
  - 4873343 - Grad Student Union Fee
  - 4873378 - FT ST Trans Fee
  - 4873380 - PT ST Trans Fee
- 4873379 - AUX Transportation Fee - SF
- 4873339 - Aux Facility Fees - SF
- 4873394 - Aux Food Service Plans - SF
- 4873395 - Food Service Legacy
  - 4837040 - Aux - Dining Services
  - 4873359 - Campus Card Other
  - 4873325 - Board-5 Meal Plan
  - 4873326 - Board-10 Meal Plan
  - 4873327 - Board-14 Meal Plan
  - 4873328 - Board-19 Meal Plan
  - 4873329 - Summer BD-6 WK-10 Meal
  - 4873330 - Summer BD-6 WK-15 Meal
  - 4873331 - Summer Board 12 WK 5 Meal
  - 4873332 - Winter 14 Meal Plan
  - 4873333 - Winter Board -10 Meal
  - 4873334 - Winter Board - 5 Meal
  - 4873335 - Winter Board -19 Meal
  - 4873321 - Campus Card Flex
- 4873040 - Parking Services
  - 4876313 - Parking Fines
  - 4876312 - Fac/Staff Vehicle Registration
  - 4876334 - Parking Meter Revenue
- 4873999 - Athletics Spec Revenue
  - 4873346 - Other - Guarantee
  - 4873363 - Aux Athletic Fee - SF
  - 4873368 - Advertising Income Mens Lacros
  - 4873369 - Advertising Income Mens B-Ball
  - 4876351 - Retriever Aquatics Club Fees
  - 4873388 - TKT SLS-Other Sports

- 4873384 - TKT SLS-Mens Basketball
- 4873386 - TKT SLS-Mens Lacross
- 4873398 - NCAA Income
- 4873399 - NCAA Tournament Inc
- 4873397 - Tournament Income
- 4873396 - Mens Basketball Guarantee
- 4873392 - NCAA Student Support Fund
- 4873391 - Towel/Locker Rental
- 4873390 - Guest Passes
- 4869170 - Credit Card Sales
- 4869468 - General Sales Aux
- 4873300 - Sales & Services Aux Enterpr
- 4873312 - Vending Income
- 4873324 - Campus Card
- 4873336 - Spec Event Gross Sal
- 4873337 - Cash Card Plan
- 4873347 - Amusement Games
- 4873349 - UC Set Up
- 4873350 - UC Gameroom Use
- 4873355 - UC Extra Hours
- 4873351 - UC Admin Fee
- 4873356 - Catering
- 4873367 - Advertising Income Other
- 4873374 - Institutes
- 4873389 - Rents - Camps
- 4873600 - Indirect Cost Recovery
  - 4873602 - Indirect Cost Recovery
  - 4873604 - Facilities and Admin Federal
  - 4873605 - Waived Facilities Admin Fed
  - 4873606 - Fac and Admin State/Local
  - 4873607 - Waived Facilities Admin State
  - 4873608 - Facilities and Admin Other
  - 4873609 - Waived Facilities Admin Other
  - 4873610 - Facilities and Admin - Fin Aid
  - 4873611 - F & A Allocation of DRIF
  - 4873612 - F & A Allocation to State Supp
- 4876000 - Miscellaneous Revenue
  - 4876355 - IA Entry Fee
  - 4876300 - Admin Overhead Auxiliary
  - 4876315 - Library Fee (FS)
  - 4876001 - Misc Legacy Accounts
    - 4876314 - Library Processing Fee
    - 4876318 - Library Fines
    - 4876316 - Lost Books
  - 4876100 - Overhead Exceptions
    - 4876386 - Equipment/Maint Reimbursmnt
    - 4876380 - Company Payments
    - 4876360 - Rental Charges
    - 4876344 - Services Income
    - 4876338 - Photocopy Income
  - 4833700 - Undistributed Revenue R\*

- 4876301 - Miscellaneous Revenues
- 4876303 - Other Sources
- 4876310 - Rents
- 4876320 - Collection Service Charge
- 4876322 - Bad Check Fees
- 4876323 - Write-off
- 4876324 - Cash Overage
- 4876325 - Abatement Approved
- 4876326 - Commission Income
- 4876328 - SCCU Collection Charge
- 4876330 - Cash Shortage
- 4876332 - Advance Fees Forfeit
- 4876336 - Health Service Charge
- 4876340 - Concert/Perform Income
- 4876342 - Special Event Income
- 4876348 - Equipment Rental
- 4876349 - UMBC Summer Day Camp Fees
- 4876350 - Gate Cards
- 4876353 - Retriever Aquatics Lesson Fees
- 4876354 - Advertising Income
- 4876356 - RAC Membership Fees
- 4876357 - UMBC Retriever Masters Fees
- 4876358 - UC Technicians
- 4876362 - Grad Student O/S Diff
- 4876363 - Institution Tuition Remiss USM
- 4876366 - Credit Card Discount
- 4876370 - Prepay Dep Forfeited
- 4876372 - License Fees/Rents
- 4876378 - Licensing Revenue
- 4876388 - Royalties
- 4876398 - Prepaid Telephone
- 4876400 - Admin Overhead Auxiliary(DNU)
- 4876401 - Admin Overhead Revolving
- 4876402 - USM Overhead
- 4876374 - Utility Reimbursement
- 8837610 - Stafford Refunds Un Alloc
- 8833720 - Non Operating - Revenue
- 8833730 - Pell Grants Non Op Revenue
- 5000000 - Transfers and Allocations
  - 4876302 - Transfer to Plant Fund
  - 4876305 - Transfer to/from Program
  - 4876306 - Transfer from Reserves
  - 4876304 - Transfer to Reserves
  - 5833708 - Transfer To/From Cost Share
  - 5833720 - Budget Allocation (State Only)
  - 5833710 - Allocation of Revenue
- 6000000 - Expenditures
  - 7000001 - Expenses - Budget only
  - 6100000 - Wage and Fringe Cost
    - 6010000 - Salary & Wages
      - 6010099 - Wages from HRMS System

- 6010100 - Regular Earnings
  - 6010101 - Regular Faculty
  - 6010102 - Regular Exempt
  - 6010103 - Regular NonExempt
  - 6010104 - Graduate Assistants/Fellows
  - 6010111 - Contractual Faculty
  - 6010112 - Contractual Exempt
  - 6010113 - Contractual NonExempt
  - 6010400 - Overtime Earnings
  - 6010500 - Shift Differential
  - 6012000 - Student Payments
- 6000099 - Manual Personnel Wages
  - 6010199 - Manual Entry - Payroll
- 6015000 - Fringe Benefits
  - 6015001 - Fringe from HRMS System
    - 6015220 - Health Insurance - Mltry Leave
    - 6015100 - Social Security Contributions
    - 6015200 - Health Insurance
    - 6015300 - Health Ins Special Subsidies
    - 6015400 - Retirees Health Ins Premiums
    - 6015700 - Other Post Employment Benefits
    - 6016000 - Early Retirement Surcharge
    - 6016100 - Employees' Retirement
    - 6016105 - Employee's Pension
    - 6016300 - Teachers' Retirement System
    - 6016400 - Teachers' Pension System
    - 6016500 - State Police Retirement System
    - 6016800 - Optional Retire/Pens Sys(TIAA)
    - 6016900 - Police Pension
    - 6017200 - Other Fringe Benefit Costs
    - 6017400 - Unemployment Compensation
  - 6015099 - Fringes - Manual Calc
    - 6015705 - Other Post Employment Bene-MAN
    - 6015205 - GA Health Insurance (DNU)
    - 6019905 - GA Health Insurance
    - 6015210 - Student Health Insurance (DNU)
    - 6019910 - Student Health Insurance
    - 6015211 - Student Hlth InsurReimb (DNU)
    - 6019911 - Student Health Insur Reimburs
    - 6015401 - Retirees Health Ins Prems-Man
    - 6018100 - Tuition Waivers - Students
    - 6017500 - Workers' Compensation
    - 6017600 - Workers Comp Unfunded
    - 6018110 - Tuition Waivers - Employees
    - 6018200 - Employee Moving Reimb
    - 6019900 - Other Fringe Benefit Costs
    - 6019999 - Manual Entry - Fringe
- 6018905 - Turnover Expectancy
- 6019800 - Furloughs
- 7000000 - Operating Costs
- 7020000 - Special & Technical

- 7021700 - ACA Payments
- 7022100 - Stipends/Prizes(AP1099-Box 3)
- 7020800 - Training & Staff Development
- 7021600 - Royalty Payments(AP1099-Box2)
- 7020100 - Honorariums
- 7021000 - Research Subjects
- 7022000 - Student and Other Stipens
- 7029900 - Other-Technical & Special Fees
- 7030000 - Communication
  - 7030100 - Postage
  - 7030200 - Telephone
  - 7030500 - DBM Paid Telecommunications
  - 7030600 - Cellular Telephone Equip & Ser
- 7040000 - Travel
  - 7040340 - Unallowable Travel
  - 7040330 - Travel - Foreign
  - 7040100 - In State/Routine Operations
  - 7040115 - Athletic Team In State
  - 7040125 - Athletic Recruit In State
  - 7040300 - Out-of-State/Routine Operation
  - 7040310 - Athletic Team Out-of-State
  - 7040320 - Athletic Recruit Out-of-State
- 7060000 - Utilities
  - 7062200 - Utilities - Steam
  - 7060300 - Fuel - Oil #2
  - 7060600 - Fuel - Natural Gas/Propane
  - 7062000 - Utilities - Electricity
  - 7062100 - Utilities - Water/Sewage
  - 7069800 - Loan Repayme-Ener Cons Loan Fd
  - 7069901 - Utilities Reimbursement
- 7070000 - Motor Vehicles
  - 7070100 - Purchase Cost Motor Veh >\$5K
  - 7070110 - Capital Lease Motor Vehicles
  - 7070200 - Gas and Oil
  - 7070300 - Motor Vic. Maint. and Repair
  - 7070400 - Insurance
- 7080000 - Contractual Services
  - 7089700 - Enterprise Budget System
  - 7082600 - Freight & Delivery
  - 7089930 - Unallowable Services
  - 7089400 - Statewide Personnel Sys. Alloc
  - 7087500 - Retirement Administrative Fee
  - 7083100 - OAH Charges
  - 7083300 - eMaryland Marketplace
  - 7080100 - Advertising
    - 7080105 - Employment - Advertising
  - 7081120 - Conference Services
  - 7080400 - Printing and Reproduction
  - 7080500 - Bookbinding
  - 7080800 - Equipment Rental
  - 7080900 - Equipment Maint. & Repair

- 7081100 - Food Services
- 7081600 - Housekeeping
- 7082100 - Studies - Consultan & Leg Serv
- 7089200 - Data Proc - Academic/Research
- 7089300 - Data Processing - Admin
- 7089900 - Other Contract Serv - Non DP
- 7089925 - GNT Sub Contr over \$25000
- 7089920 - GNT Sub Contr \$25000 and under
- 7089910 - Athletic Officials
- 7089915 - Recruitment Cost -non Employee
- 7090000 - Supplies
  - 7092005 - Alcohol
  - 7099905 - Unallowable Supplies
  - 7092010 - Sponsored Research Meals
  - 7090200 - Office & Other Supplies
  - 7090400 - Building & Household Supply
  - 7091410 - Supplies - Lab
  - 7091100 - Medical, Drugs and Chemicals
  - 7091400 - Instructional Supplies
  - 7091401 - Instructional Supplies-SpecUse
  - 7092000 - Food
  - 7095100 - Items for Resale
  - 7099000 - Data Proc Acad Supplies
  - 7099100 - Data Proc - Admin Supplies
  - 7099900 - Audio Visual Supplies
  - 7099910 - Animals-Purchase & Care of
  - 7099951 - Sensitive Equip >\$1K <\$5 per u
  - 7099953 - Hand Guns
  - 7099952 - Non Cap Eq >\$2500 <\$5K UnitPri
  - 7099954 - DHMH purchases > \$500
- 7110000 - Equipment
  - 7119911 - Fabricated Equipment
  - 7110710 - Library Books - AOK Libr
  - 7110711 - Library Serials - AOK Libr
  - 7119900 - Cap Equip \$5000 & Over
  - 7119910 - Purchase Comp Equip > \$5K per
  - 7099950 - Sensitive Equipment - General
- 7120000 - Grant Awards and other Contrib
  - 7129910 - Service Center Charges
  - 7120400 - EducGrants - NEED (From SAR)
  - 7120410 - Ed Grants - INDEX (SAR only)
  - 7120420 - ED Grants - FIXED (SAR only)
  - 7120421 - OIA Scholarships
  - 7120450 - Non FA Scholarships
  - 7129900 - Other Grant, Subsidy & Contrib
- 7130000 - Fixed Charges
  - 7139920 - Bad Debt Expense
  - 7139930 - Federal Taxes
  - 7139900 - Other Fixed Charges
  - 7130100 - Rent (Real Property)
  - 7130110 - Real Property Rent Recovery



- 7130111 - Real Property Pass Throw Fees
- 7130200 - Ins Paid to State
- 7130500 - Assoc Dues and Subscriptions
- 7130600 - Debt Service
- 7130700 - Interest - Bonds
- 7130900 - Ins. (No STO Payments)
- 7140000 - Infrastructure
  - 7149900 - Capital Land & Structures
  - 7149920 - Building Construction
  - 7149910 - Land
  - 7149930 - Utility Extensions > \$250K
  - 7149925 - Building Improvements >250K
  - 7149915 - Land Improvements
  - 7149999 - Facilities Renewal Set A Side
- 8000000 - Special Intra Campus Exp
  - 8089910 - Cost Containment
  - 8139900 - Indirect Cost Expense
  - 8099900 - Intercampus Ex Reimbursable
  - 8010100 - Intercampus PR Reimbursable
- 8100000 - Special Use and Fin Stmt Accts
  - 8089950 - Transfer To/From USM
  - 8153800 - Carry Forward - Operating
  - 8139920 - Non-Operating Expenses
  - 8139930 - Transfer to/from USM Inst(DNU)
  - 8464910 - Gifts - Capital

Return