### Tree Manager

<table>
<thead>
<tr>
<th>SetID</th>
<th>SHARE</th>
<th>Last Audit</th>
<th>Valid Tree</th>
<th>Effective Date</th>
<th>Tree Name</th>
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</thead>
<tbody>
<tr>
<td></td>
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<td>07/01/2020</td>
<td>ALL_ACCTS</td>
</tr>
</tbody>
</table>

**Set ID**
- **ALL_ACCOUNTS - All Accounts**
  - [0000000] - All Accounts
  - BALANCE_SHEET2 - Balance Sheet (non ST)
- [1352015] - RSstars HX Default Credit
- [1701000] - Due To and Due From other Fund
- [1701100] - Due To/From other Funds Manual
- [1701300] - Due To Due From Agency Funds

**Tree Name**
- BAL_SHEET - Balance Sheet

**Last Audit**
- [1202245] - Accts Rec - Limited TECHC
- [1202235] - Accts Receivable - 3rd Party Lmt
- [1202230] - Accts Receivable -3rd Party Cntrl
- [1202225] - Account Receivables Off Camp L
- [1202220] - Accounts Receivable-Off Campus

**Valid Tree**
- [1202150] - Account Rec
- [1202116] - AR SAR Delinquent - Limited
- [1202115] - Accounts Rec - SAR Delinquent
- [1202110] - Accounts Receivable-Stud (SAR)
- [1202030] - Credits Receivable - Bookstore

**Effective Date**
- [1101000] - Claim on Cash-State Comptfr
- [1101100] - Claim on Cash - Endowment
- [1101150] - Claim on Cash-UM Trust Funds
- [1101200] - Cash - Perkins Loan
- [1101220] - Cash - Lockbox - Sallie Mae
- [1101225] - Cash - Event Center (Fin Only)
- [1101230] - Cash - External Banks(Fin Only)
- [1101235] - Cash - Third Party AR
- [1101240] - Interagency Trans Tech Ctr AR
- [1101245] - Interagency Trans Off Campus AR
- [1101250] - Interagency Transfer Grant AR
- [1101215] - Courtesy CD Grant AR
- [1101220] - Interagency Tran Off Campus AR

**Current Assets**
- [1101020] - Cash - Working Fund
- [1101022] - Cash-Student AR Monthly
- [1101024] - Cash - Perkins Loan
- [1101025] - Cash - Lockbox - Sallie Mae
- [1101030] - Imprest Fund
- [1101077] - Cash - Event Center (Fin Only)
- [1101088] - Cash-Extranal Banks(Fin Only)
- [1101100] - Claim on Cash-UM Trust Funds
- [1101110] - Claim on Cash - Endowment
- [1101150] - Claim on Cash-UM Trst account

**Investments**
- [1101200] - Interagency Tran Off Campus AR
- [1101215] - Courtesy CD Grant AR
- [1101220] - Interagency Tran Off Campus AR
- [1101230] - Interagency Tran Third Ptry AR
- [1101235] - Courtesy CD Third Party AR
- [1101240] - Interagency Tran Off Campus AR
- [1101245] - Courtesy CD Tech Center AR
- [1101270] - CCD CN Web-Payment Clearing
- [1101275] - CCD Credit Card Settlement Clear
- [1101501] - Deposit Transmittal Flow Thru

**Current Assets**
- [1101020] - Cash - Working Fund
- [1101022] - Cash-Student AR Monthly
- [1101024] - Cash - Perkins Loan
- [1101025] - Cash - Lockbox - Sallie Mae
- [1101030] - Imprest Fund
- [1101077] - Cash - Event Center (Fin Only)
- [1101088] - Cash-Extranal Banks(Fin Only)
- [1101100] - Claim on Cash-UM Trust Funds
- [1101110] - Claim on Cash - Endowment
- [1101150] - Claim on Cash-UM Trst account

**Investments**
- [1101200] - Interagency Tran Off Campus AR
- [1101215] - Courtesy CD Grant AR
- [1101220] - Interagency Tran Off Campus AR
- [1101230] - Interagency Tran Third Ptry AR
- [1101235] - Courtesy CD Third Party AR
- [1101240] - Interagency Tran Off Campus AR
- [1101245] -Courtesy CD Tech Center AR
- [1101270] - CCD CN Web-Payment Clearing
- [1101275] - CCD Credit Card Settlement Clear
- [1101501] - Deposit Transmittal Flow Thru
[1901024] - Loan Princ Adj Other
[1901025] - LNPR Can - LE 20% AF 11/90
[1901026] - Perkins - Federal Cap Contrib
[1901027] - Perkins - UMBC Capital contrib
[1901028] - Perkins - Cumm Admin Cost Allo
[1901029] - Perkins - Cumm Collective Cost

[1600000] - Capital Assets
[1601000] - Land
[1601100] - Land Improvements
[1601110] - Roads Walkways and lots
[1601120] - Utility Lines
[1601130] - Communications lines
[1601140] - Buildings
[1601200] - Equipment
[1601210] - Library
[1601220] - Software Development
[1601230] - Works of Art
[1601300] - Construction in Progress
[1602000] - Accumulated Depr

[1200000] - Other Current Assets
[1202005] - Misc Contracts-CFU
[1351000] - Undistributed Charges
[1351010] - Suspense
[1351015] - Suspense - Payroll
[1351020] - Suspense Commitment Accounting
[1351030] - Suspense - Bursars A/R
[1351040] - Suspense - Asset Management
[1700000] - Other Assets
[1703100] - Plant Cleanup
[1704100] - Due To / From UMBC Agencies
[1706003] - Dfrd Outflws - Loss on Refundg
[1706068] - Change Pension Invest - GASB68
[1801100] - Unexpensed PJT Auth GCL
[1801150] - Unexpensed PJT Auth BPW
[1851100] - Current Funds Reclassified
[1851110] - Current Funds Reclassified II

[1901000] - Liability Student Escrow
[2000000] - Liabilities
[2100000] - Current Liabilities

[2001000] - Accounts Payable
[2001005] - Vouchers Payable R*STARS
[2101110] - Un classified Transactions
[2101115] - Un Classified Transactions EFT
[2101122] - Stafford Loan Paper Check
[2101124] - Stafford Clearing (ELM)
[2101126] - Unidentified Deposits Clearing
[2101128] - VA/Chapter 33 Clearing
[2101130] - CCU/OTC Refund Check Clearing
[2101132] - CCU-RSTARS Clearing
[2101134] - SAREF Clearing
[2101136] - Walker Avenue Payable
[2124810] - Perkins Lockbox/CCU Payments
[2153825] - P_CARD Clearing

[2101000] - Accrued Expenses - Payroll
[2101005] - Payroll Recovery Collections
[2101010] - Internat. Student Health Ins
[2101015] - Grad Student Health Ins
[2101030] - Liability Payroll Emp ee & er
[2101032] - Liability Payroll - FICA
[2101034] - Liability Payroll - Hosp Insur
[2101035] - Payroll Deduction Payable
[2101036] - Liability Payroll - Unemp
[2101038] - Liability PR - Hosp Surchg
[2101040] - Liability - Student Workshop
[2101045] - Liability Student Escrow

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Tree Manager

| [2101050] - Accrued Payable |
| [2101055] - ProCard Clearing |
| [2101100] - Sales/Use/Amuse Taxes Payable |
| [2101105] - Accrued Expense - Other |
| [2101120] - Lost/Abandoned Property |
| [2102000] - Accrued Interest |
| [2108010] - Due to the State (MD) COMPTROL |

Tuition Waivers
- [2101200] - Tuition Waivers
- [2101262] - Tuition Waivers Reimbursed
- [2101264] - Tuition Waivers Expensed

Current Liabilities
- [2101020] - Res/10/12 Faculty Accrual

Deposits
- [2301200] - Academic Year & Admis Deposit
- [2301201] - Deposits / Pre-Paid fr CSE (SF)
- [2301350] - Security Deposits - rental
- [2301400] - Deposits - Campus Card
- [2351200] - Deposits Summer School
- [2351300] - Escrow Student Funds
- [2351500] - Pre Pay Deposits Past

Accrued Workers Comp - Workers Comp, current
- [2101025] - Workers Comp Current Liab

Accrued Vacation - Accrued Vacation, current
- [2101060] - Accrued Vacation Current Liab

Revenue Bonds & NP - Revenue Bonds & Notes Payable
- [2111000] - Revenue Bonds Current Liab
- [2112000] - Notes Payable Current Liab

Deferred Revenue
- [2301000] - Deferred Rev-Student Syst Ctrl
- [2301050] - Deferred Rev-Student Syst Lmt
- [2301015] - Deferred Income - Sudent MPP
- [2301020] - Deferred Rev - Mo Pay Plan
- [2301050] - Deferred Rev - Other
- [2301051] - Deferred Rev - Other LMT
- [2301055] - Deferred Rev - Event Center
- [2301060] - Deferred Revenue - TECHC
- [2301065] - Deferred Revenue - Other

Non-Current Liabilities
- [2701025] - Worker Comp Long Term

Accrued Vacation Long Term
- [2701060] - Accrued Vacation Long Term

Rev Bonds & Note Pay - Rev Bonds & Notes Pay, non-current
- [2700000] - Long Term Liabilities
- [2701000] - Loans Payable - Revenue Bonds
- [2701030] - Long Term Liab - Equip Replace
- [2701080] - Loans Payable - Other
- [2712000] - Notes Payable - Long Term Liab

Other Payables - Other Payable, non-current
- [2701020] - Project Auth GCL
- [2701050] - Project Auth BPW
- [2701068] - Net Pension Liability - GASB68
- [2701070] - Capital Lease Payable
- [2701200] - Reserve for Program Development
- [2701300] - Reserve for Equip Replacement
- [2801020] - Fund Reserve

Deferred Inflow of Resources
- [2301025] - Deferred Svc Concession Rpts
- [2701040] - Defr Svc Crcsn Rpts LngTerm

Net Assets
- [0000000] - Net Assets

Unrestricted - Net Assets - Unrestricted
- [3101000] - Net Assets - CUR UNR
- [3101050] - Net Assets - Auxiliary
- [3101090] - Net Assets - Curr Unrest Transf
- [3101100] - Net Assets - Self Support

[3101160] - Net Assets - Service Units
[3101400] - Net Assets - Loans Unrestricted

**FUND_ADDITIONS** - Fund Additions
- [3304000] - Fund Additions
- [3304201] - Interest on Notes Receivable
- [3304202] - Other Income
- [3304203] - Reimbursement/CancAfter7/1/72
- [3304204] - PrinTeachServCancPrior7/1/72
- [3304206] - PinnMiltiServCancPrior7/1/72
- [3304207] - PrinTeachServCancPrior7/1/72
- [3304210] - PrinCanMIitaryServAfter7/1/72
- [3304211] - Princ Cancel Death
- [3304212] - Princ Cancel Disability
- [3304213] - Princ Adjust Bankruptcy
- [3304214] - Princ Adjust Other
- [3304215] - Undistributed Lockbox Receipts
- [3304216] - Other Fund Additions
- [3304217] - Award Receivable
- [3304218] - Default Penalty Chg Assign DOE
- [3304219] - Default Interest Assign DOE
- [3304220] - Federal Capital Contribution
- [3304221] - UMBC Capital Contribution
- [3304222] - Fed Repay Princ Cancel
- [3304223] - Penalty Charges
- [3304224] - Def C/Cost Assign DOE
- [3304225] - Total Award
- [3304250] - Endowment Fund Income
- [3304260] - Interest Income
- [3304502] - Real Property GCL
- [3304514] - NONAME-REV. LOAN REIMB.
- [3304531] - ACQU R/P CIP-CFU-E&G
- [3304532] - ACQU R/P CIP-CFU-AE
- [3304536] - ACQU PER PROP CFU-E&G
- [3304537] - ACQU PER PROP CFU-AE
- [3304542] - ACQU PERS PROP CFR
- [3304556] - ACQU PERS PROP-GIFT

**FUND_DEDUCTIONS** - Fund Deductions
- [3305000] - Fund Deductions
- [3305021] - Indirect Cost Perkins
- [3305022] - Repayment to DOE
- [3305023] - Repayment to UMBC
- [3305024] - Repayment to Sponsor
- [3305250] - Endowment Fund Income
- [3305301] - SCCU Commission Expense
- [3305302] - Litigation Expense
- [3305303] - Other Collection Expense
- [3305304] - CostCan P&I CantTS Prior 7/1/72
- [3305305] - Cost Can P&I CantMS Prior 7/1/72
- [3305306] - CostCanP&ICantTSAfter7/1/72
- [3305307] - Cost Can P&I CantMS After7/1/72
- [3305308] - Cost Can P&I an Death
- [3305309] - Cost Can P&I Cant Disability
- [3305310] - Other Expense/Loss Bankruptcy
- [3305311] - Other Exp/Loss Other
- [3305312] - Bad Debt Write Off
- [3305313] - Cost Def Assigned DOE
- [3305314] - Cost Can P&I Can Volunteer
- [3305316] - Other Fund Deduction
- [3305317] - Cost Can P&I Can Law Enforceme
- [3305318] - CostCanP&ICanNursingAfter7/93
- [3305319] - CostCanP&ICanChildFamilyAfter7/93
- [3305582] - DISPOSAL P/P DISCARD
- [3305592] - DISPOSAL P/P COST ST
- [3305599] - PROVISION FOR DEPREC
| **[4834376]** | Cooperative Ed Fees |
| **[4834378]** | Facility Fee Spec. Session |
| **[4834379]** | International Student Fee |
| **[4873738]** | FT ST Trans Fee |
| **[4873360]** | PT ST Trans Fee |
| **SCHOLARSHIP ALLOWANCE** | Allowance - Tuition & Fees |
| **[4834300]** | Scholarship Allow - Tuition & Fee |
| **GIFTS&CONTRACTS&GRANT** | Gifts Contracts and Grants |
| **[4860000]** | Contracts and Grants |
| **FEDERAL** | Federal Agency |
| **[4848400]** | Gifts, Grants and Contr - Fed |
| **[4846914]** | Gov-Fed-Restr or Desig Budget |
| **[4873604]** | Facilities and Admin Federal |
| **[4873605]** | Waived Facilities Admin Fed |
| **[4873610]** | Facilities and Admin - Fin Aid |
| **[4873619]** | F&A Financial Aid |
| **[4873664]** | F&A Federal |
| **STATE & LOCAL GOV** | State & Local C & G |
| **[4856300]** | Gift, Grants & Contr - MD |
| **[4864907]** | MD State Unrestricted |
| **[4873606]** | Fac and Admin State/Local. |
| **[4873607]** | Waived Facilities Admin State |
| **[4873699]** | F&A State/Local |
| **NON-GOVERNMENT** | Other Gifts, Contracts & Grants |
| **[4833710]** | Un Allocated Grant/Contr Reven |
| **[4846902]** | Oth Gifts Contracts and Grants |
| **[4846904]** | Alumni-Unrestricted |
| **[4846906]** | Friend-Unrestricted |
| **[4846908]** | Foundation-Unrestricted |
| **[4846910]** | Business-Unrestricted |
| **[4846912]** | Business-Restr or Desig Budget |
| **[4873602]** | Indirect Cost Recovery |
| **[4873608]** | Facilities and Admin Other |
| **[4873609]** | Waived Facilities Admin Other |
| **[4873698]** | F&A Other |
| **INDIRECTCOSTRECOVERY** | Indirect Cost Recovery |
| **[4873600]** | Indirect Cost Recovery |
| **[4873611]** | F & A Allocation of DRIF |
| **[4873612]** | F & A Allocation to State Supp |
| **SALESANDSERVICEEDUC** | Sales and Service Educational |
| **[4866000]** | Sales and Service Educational |
| **[4866702]** | Sales and Service Educational |
| **[4866704]** | Service Unit Revenue |
| **AUXILIARY** | Auxiliary Enterprises |
| **[4876319]** | CARES Act Funds |
| **RESIDENTIAL FACIL** | Residential Facilities |
| **[4873010]** | Residential Facilities |
| **[4873302]** | Res Hall Charges |
| **[4873303]** | ERK Hall Network/Comm Fee |
| **[4873304]** | Security Deposit |
| **[4873305]** | Harbor Hall Network/Comm Fee |
| **[4873306]** | Room Charges Summer |
| **[4873308]** | Winter Room Charges |
| **[4873310]** | Special Groups Lodging |
| **[4873314]** | Apt Utility Charges |
| **[4873316]** | Damage/Cleaning Charges |
| **[4873318]** | Res Hall/Apartment Charges |
| **[4873320]** | Erickson Hall Charge |
| **[4873322]** | Harbor Hall Charges |
| **SCHOLARSHIP ALLOW** | Scholar Allow - Resident Facil |
| **[4834301]** | Scholar Allow - Residential Faci |
| **DINING FACILITIES** | Dining Facilities |
| **[4837040]** | Aux - Dining Services |
| **[4873321]** | Campus Card Flex |
| **[4873324]** | Campus Card |
| **[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 |